

U.S. DEPARTMENT OF AGRICULTURE
WASHINGTON, DC 20250

DEPARTMENTAL REGULATION		NUMBER: 2300-002
SUBJECT: USDA Relocation Allowance Regulation	DATE: October 22, 2004	
	OPI: Office of the Chief Financial Officer	

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1 PURPOSE

This document prescribes the policies and procedures governing the use of the U.S. Department of Agriculture (USDA) Relocation Allowances Program. It supplements the Federal Travel Regulation (FTR), 41 Code of Federal Regulation (CFR) Chapters 302.

2 SPECIAL INSTRUCTIONS

This regulation revises DM 2300-001, "Agriculture Travel Regulation," dated October 3, 1994. The revised Departmental policy contains procedures that agencies must follow for official relocation performed on or after October 22, 2004. This guidance will remain in effect and should be followed unless superceded by subsequent changes made by law. Always refer to the FTR and amendments to it for further clarification on any policy. Any provision of this regulation that is inconsistent with the FTR is interpreted in accordance with the FTR.

3 BACKGROUND

Federal Travel Regulations (FTR), 41 CFR Parts 300-3, 301-1, 301-2, 301-11, 301-12, chapter 302 and FTR amendments.

Code of Federal Regulations Title 7, Volume 5, Revised as of January 1, 2003, [CITE: 7CFR302.1].

“USDA Guide for Disciplinary Penalties,” Department Personnel Manual, Chapter 751, Subchapter 4, Appendix A.

Standards of Ethical Conduct for Employees of the Executive Branch,” 5 CFR Parts 2635.

4 DEFINITIONS

Actual expense. Payment of authorized actual expenses incurred, up to the limit prescribed by the Administrator of GSA or agency, as appropriate. Entitlement to reimbursement is contingent upon entitlement to per diem and subject to the same definitions and rules governing per diem.

Agency. The word “agency” as used in the FTR refers to a Federal Department (for example, USDA) and shall be construed to mean the Department of Agriculture. “Agency,” as used in these supplements, means an organizational entity (such as the Forest Service) that reports ultimately to the Secretary of Agriculture, is recognized by the Office of Personnel Management (OPM) as an agency and is included on the Department’s list of agencies.

Agency Head. This title refers to USDA officials who are responsible for administering an agency and includes Heads of Staff Offices within USDA. This title excludes individuals such as the following:

Secretary
Deputy Secretary
Under Secretaries
Assistant Secretaries

Authorized Point of Origin. The authorized point of origin is the old official duty station for a transferring employee. For a new appointee or student trainee, it is the place of actual residence.

Break in service. A break in service is defined as three days or more when a Federal employee resigns from Federal service and then returns to the Federal service.

Commuted rate. A rate used to calculate a defined amount to be paid for the transportation and temporary storage of an employee’s household goods. It includes cost of line-haul transportation, packing/unpacking, local hauling charges, crating/uncrating and other accessorial charges, and costs of temporary storage within applicable weight limits for storage, including handling in/out charges.

Continental United States (CONUS). The 48 contiguous States and the District of Columbia.

Extended storage. Storage of household goods while an employee is assigned to an official station or post of duty to which he/she is unauthorized to take household goods, is unable to use the household goods or is authorized in the public interest. Also called non-temporary storage.

Foreign area. Any area, including the Trust Territories of the Pacific Islands, situated outside CONUS and the non-foreign areas.

Hobby Cars. Any vehicle identified as an historical, antique, kit or muscle car.

House Boat. See “Mobile Home.”

Household Goods (HHG). Any property, unless specifically excluded, belonging to an employee and immediate family members on the effective date of his/her change of official station orders that may be accepted legally and transported by a commercial HHG carrier.

(1) HHG also includes:

- a) Professional books, papers and equipment (PBP&E).
- b) Spare parts of a privately owned vehicle (POV) and a pickup truck tailgate when removed.
- c) Integral or attached vehicle parts that must be removed due to high vulnerability to pilferage or damage (e.g., seats, tops, wench, spare tire, portable auxiliary gasoline cans and miscellaneous associated hardware).
- d) Consumable goods for employees assigned to locations where the Department of State has determined that such goods are necessary.
- e) Vehicles other than POVs (such as motorcycles [not authorized to be transported as POVs], mopeds, jet skies, snowmobiles, golf carts or boats that can be transported in the moving van [e.g., canoe, kayak, rowboat, O/I motorboat -14 ft or less]).
- f) Ultralight Vehicles (defined in 14 CFR part 103 as being single-occupant, for recreation or sport purposes, weighing less than 155 pounds if unpowered or less than 254 pounds if powered, having a fuel capacity Not To Exceed (NTE) 5 gallons, airspeed NTE 55 knots, and power-off stall speed NTE 24 knots).

- g) Boats and trailers of reasonable size for which the HHG carriers assess a weight additive and the shipment exceed the maximum weight allowed. Employee is responsible for all excess charges and special packing, crating and handling of the weight additive items (see FTR amendment 108).

(2) HHG does not include:

- a) Personal baggage when authorized to carry at no charge on airline tickets.
- b) Automobiles, trucks, vans and similar motor vehicles, mobile homes, camper trailers and farming vehicles.
- c) Live animals including birds, fish and reptiles.
- d) Cordwood and building materials.
- e) HHG for resale, disposal or commercial use rather than for use by employee and immediate family members.
- f) Privately owned live ammunition.
- g) Propane gas tanks.

- (3) Federal, State and local laws or carrier regulations may prohibit commercial shipment of certain articles not included in automobiles, trucks, vans and similar motor vehicles, mobile homes, camper trailers, and farming vehicles.

Immediate family. Any of the following named members of the employee's household at the time he/she reports for duty at the new permanent-duty station:

- a) Spouse (including legally recognized common law partners with evidence to support the relationship).
- b) Children of the employee or employee's spouse who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support. (The term "children" shall include natural offspring, stepchildren, adopted children, grandchildren, legal minor wards or other dependent children who are under legal guardianship of the employee or employee's spouse; and an unborn child or children born and moved after the employee's effective date of transfer) (See FTR §300-3.1).

- c) Dependent parents (including step and legally adoptive parents) of employee or employee's spouse that satisfies the IRS definition for eligibility:
- 1 The person(s) must live in the employee's home all year.
 - 2 The person(s) must be a U.S. citizen or resident immigrant.
 - 3 Employee or employee's spouse must provide more than half of the dependent parents' total support.
 - 4 Dependent brothers and sisters (including step and legally adoptive brothers and sisters) of the employee or employee's spouse who are unmarried and under 21 years of age.
 - 5 Mentally and/or physically challenged dependents incapable of self-support regardless of age.

Mobile home (manufactured home). Any type of house trailer or mobile dwelling constructed for use as a residence and designed to be moved overland, either by self-propulsion or towing. The structure can be transported in one or more sections, built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities. A boat (such as house boat, yacht, sailboat, etc.) when used as the employee's primary residence can be considered a mobile home.

Modular home. Modular homes are constructed to the same building codes required by State, county or local municipalities for a site built home. By virtue of their method of construction, modular homes are not restricted in the same ways mobile homes are by building codes or zoning regulations. Even if a modular home is shipped in pieces to a specific site for construction, it does not fall within FTR's definition of a mobile home (GSBCA 15629-RELO).

Non-foreign area. The States of Alaska and Hawaii, the Commonwealths of Puerto Rico, Guam and the Northern Mariana Islands, and the territories and possessions of the United States (excludes the Trust Territories of the Pacific Islands).

OCONUS travel. See "Non-foreign Area."

Official station. The official station of an employee or invitational traveler (see FTR §301-1.2) is the location of his/her permanent work location.

Overseas tour renewal travel. Refers to travel of employees and their immediate families returning to their home in the continental U.S., Alaska or Hawaii between overseas tours of duty. If employees travel to another overseas location (instead of the U.S.), they will be reimbursed only if their actual residence is within the country in which they are taking their leave.

Privately Owned Vehicle (POV). A “privately owned vehicle (POV)” is a motor vehicle owned and used by the employee or his/her immediate family for the primary purpose of providing personal transportation. Vehicles that usually are considered POVs are automobiles, motorcycles, small aircrafts or boats.

Professional Books, Papers and Equipment (PBP&E). Includes, but is not limited to, the following items in the employee's possession when needed in the performance of his/her official duties:

- a) Reference material.
- b) Instruments, tools and equipment peculiar to technicians, mechanics and members of the professions.
- c) Specialized clothing (e.g., diving suits, flying suits, helmets, band uniforms, religious vestments and other special apparel).
- d) Communications equipment used by the employee in association with the Military Affiliate Radio System (MARS).

Service Agreement. A service agreement is a written agreement between an employee and his/her agency. A service agreement must be signed by the employee and an agency representative stating that the employee will remain with the Government for at least 12 months after the employee reports to his/her new duty station.

Temporary (term) Assignments. Employees moving for the benefit of the Government are eligible for relocation allowances if the assignment is for a minimum of 12 months. A service agreement must be executed.

Temporary storage. Storage of HHG for a limited period of time at origin, destination or en route in connection with transportation to, from or between official stations or post of duty or authorized alternate points. Temporary storage also is called storage in transit (SIT).

Transfer of Station. This term refers to relocation. In this document, all references to relocation will always mean, “transfer of station.”

Travel Authorization (Orders). Written permission to travel on official business.

Travel Charge Card. The Government travel card program was developed to procure transportation services, subsistence and other allowable travel and transportation expenses incurred during official travel. A travel charge card account is issued to the individual employee and paid for by the individual employee. Issuance and use of travel charge cards must be in accordance with the policies set forth by USDA regulation for Government Travel Cards, 2300-001, issued effective October 20, 2003.

Travel claim (voucher). A written request, supported by documentation and receipts where applicable, for reimbursement of expenses incurred in the performance of official travel, including permanent change of station (PCS) travel.

United States. The 48 contiguous States, the District of Columbia and the States and areas defined under the term “Non-Foreign Area.”

5 POLICY

The Agriculture Travel Regulations (ATRs) are the primary source of USDA policy on relocation travel. It supplements the Federal Travel Regulation (FTR) Title 41 of the Code of Federal Regulation (CFR) Chapter 302. The law requires the adherence to the Federal Travel Regulation. Amendments to the FTR are issued periodically and should be referenced when processing employee relocation allowance requests.

The Travel and Transportation Reform Act (TTRA) of 1998 requires USDA to reimburse employees within 30 calendar days after eligible employees submit a proper voucher (Form AD-616R) to their approving official.

Following general rules and policy must be adhered to:

- a) **Relocation Allowance Limitations (ceiling on total allowance).** USDA reserves the right to establish maximum limitations.
- b) **Relocation Incentive Bonuses (RIB).** Agencies cannot use RIB to augment entitlements and allowances authorized for travel and transportation expenses.
- c) **Employees.** For the purpose of this policy the context of employee refers to:
 - (1) New Appointees.
 - (2) Transferred employees.
 - (3) Special appointees.
- d) **Travel Authorization (TA).** Relocation expenses **may not** be incurred until the employee has an approved (by the agency’s designated approving official for relocation) travel authorization (paper or electronic). A Travel authorization (TA) will include, but is not limited to:
 - (1) Entitlements.
 - (2) Authorized discretionary allowances.
 - (3) Authorized advance of funds.

- e) **Relocation Authorization.** Agency Heads or their designees will authorize all relocation authorizations. A Service Agreement **must be** executed and a Travel /Relocation Authorization **must be** approved prior to beginning any relocation-related activities that will require reimbursement.
- f) **Moves in the interest of the Government.** Any move eligible for relocation allowances must be in the interest of the Government.

Acceptable reasons for authorizing a move in the interest of the Government include:

- (1) Directed re-assignments. When an agency requires an employee to move to another location; for example, reduction in force, cessation, transfer of work and special missions.
 - (2) Merit Promotion System.
 - (3) New Appointments, to include interns, special appointees and students.
- g) **File Retention.** Agencies must retain all relocation files for six years and three months from the reporting date of each eligible employee. This policy is in accordance with the National Archive and Records Administration (NARA) that sets forth the governing provisions of file retention for executive agencies.
 - h) **Employee's entitlements and allowances for relocation.** USDA will determine relocation eligibility based on regulatory provisions that are in effect at the time an employee reports for duty at his/her new official station. **However, this does not change the requirement that all aspects of relocation must be completed within two years of the reporting date at the employee's new duty station, except when an extension is authorized.** If eligible and authorized for relocation allowances, the following entitlements and discretionary allowances may be granted by an employee's agency:
 - (1) Entitlements. Agencies must pay or reimburse employees for relocation allowances if authorized.
 - (2) Discretionary allowances. Agencies have discretionary authority to pay or reimburse employees when authorized.

General Entitlements and Discretionary Allowances

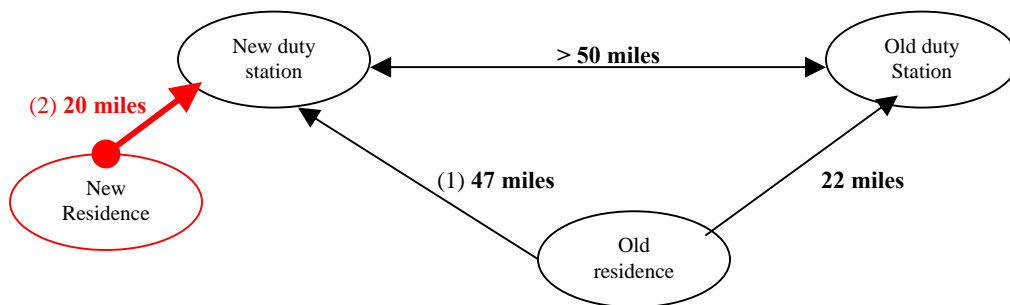
Entitlements	Discretionary Allowances
Transportation of employee and immediate family member(s)	Shipment of a POV(s)
Per diem for employee and/or immediate family	Temporary quarters subsistence expense (TQSE) - not authorized in a foreign area
Transportation & temporary storage of household goods	Home marketing incentive Program
Transportation of a mobile home or boat used as a primary residence in lieu of transportation of household goods	Househunting per diem & transportation, employee and spouse only
Extended storage of household goods	Property management services
Miscellaneous moving expenses	Use of relocation service companies
Sale and purchase of residence expenses or lease termination expenses	
Relocation income tax allowance	

Notes:

- (1) New appointees except for employees hired under the Demonstration Projects authority are ineligible for the same entitlements as transferred employees.
- (2) **Relocation Entitlements are based on the “type of transfer” and not subject to negotiation.**
- (3) Entitlements and Allowances for different types of transfers can be found in **Appendix A**.
- (4) Temporary positions longer than one year and permanent employees are eligible for relocation entitlements and allowances. Length of service (LOS) is not the determining factor; rather the need of the agency’s mission is the basis for entitlements and allowances.
 - i) **Employee’s effective reporting date.** USDA requires the reporting date to be the date on which the employee physically reports for duty at his/her new or first official station. This date may be specified in the employees’ service agreements. The “reporting date” will be the first day of the two-year time limit allowed to complete all applicable relocation activities.

Effective transfer or appointment date will not coincide always with the reporting date; for example, the effective date of transfer is Sunday, March 1st, but the reporting date at the duty station is Monday, April 2nd.

- j) **Long Distance Moves.** USDA requires the distance between the new official station and the old official station to be at least 50 miles for employees to be eligible for relocation entitlements and allowances. In addition, USDA policy requires agencies to consider the following:
- (1) An increase in commuting distance to the new duty station from the old residence, such as one-way commuting distance from the old residence to the new official station, is **at least 25 miles greater** than from the old residence to the old official station.



- (2) Commuting distance and commuting time from the new residence to the new duty station should be less than the commuting distance and time from the old residence to the new duty station. Agencies will determine their policy on minimum and maximum guidelines for commuting distance and time.
- k) **Short Distance Moves (less than 50 miles from the old official station).** USDA does not permit employees to be reimbursed for relocation expenses if they relocate to a new official station that is less than 50 miles from the old official station. However, at the discretion of Agency Heads, exceptions may be made for extenuating circumstances that must be approved in writing by the Office of the Chief Financial Officer (OCFO). Agency Heads must provide supporting documentation, background materials and any additional information as evidence for the extenuating circumstances.
- l) **Time Limits.** Employees must complete all aspects of their relocation within two years of their reporting date. However, the following exceptions may be allowed by agencies when:

- (1) Employees are furloughed to perform active military service.

- (2) There are shipping restrictions to or from employee's post of duty OCONUS.

In this situation, the two-year period is exclusive of time spent on active military duty and the time lost due to shipping restrictions (FTR §302-2.8 – §302-2.10).

- m) **Extensions.** USDA will allow an extension beyond the initial two years **only if employees experience delays related to the sale or purchase of their residence at the duty stations (FTR §302-2.11).** If applicable, an extension may be granted up to two additional years. The total relocation timeframe cannot exceed four years. An extension may be granted by the Agency Head or his/her designee on a case by case basis if:

- (1) The employee seeks a place of residence actively and shows supporting documentation or relevant information of the active search; and
- (2) Delays in residence transactions due to reasons outside of employee's control.

Employees must submit to their agency a request for extension no later than a maximum 30 calendar days after the expiration date of the initial 2-year period.

- n) **Excused Absence /Administrative leave.** Employees may be granted time off without charge to leave or loss of pay for making moving arrangements and/or an approved househunting trip or locating quarters at the new duty location.

Suggested timeframes for allowable leave for relocation activities:

Description/Activity	Time suggested	Approval
Premoving and postmoving arrangements and to meet movers. Packing and unpacking is not covered.	8 hours	Old & new duty stations
Approved househunting trips (HH) for locating quarters at the new duty location	Up to 40 hours	Old duty station (see Note 1)
Home inspection of new residence	4 hours	Old or new duty station
Closing on old residence	8 hours	Old or new duty station
Closing on new residence	4 hours	New duty station
Registration of vehicle(s), school enrollment and other moving activities primarily due to relocation	8 hours	New duty station
American Disability Act (ADA) compliance activities if applicable	8 hours	New duty station
Total	80 hours	(see Notes 2 and 3)

Notes:

- (1) Management at the old duty station may grant up to 40 hours of administrative leave for a house-hunting trip. If a house-hunting trip is not authorized, employees are required to take personal leave for house hunting. They are ineligible for per diem while on personal leave.
- (2) If the old duty station grants any time as an excused absence for premoving activities and HH, then the new duty station can grant only up to the remaining time allowed for other relocation activities, not to exceed a maximum 80 hours.
- (3) The on-the-road travel time involved in the final one-way move is not chargeable against the 80 hours limitation.

Under no circumstances may the total time excused exceed 80 hours of pay status for any official move under these regulations. For example, if 80 hours are used for househunting purposes, no further administrative leave will be granted for other pre- or post-transfer activities.

- o) **Driving of Privately Owned Vehicles (POVs)**. USDA limits the authorization to two POVs for an employee and his/her immediate family. When authorized, transportation costs are reimbursed only when the employee drives the vehicle in accordance with “The allowance for Subsistence and Transportation” guidance found in Section 7p of this policy.

- p) **Shipment of Privately Owned Vehicle (POV)**. Shipment of a POV is not an entitlement; it is a discretionary allowance. Agencies have the discretion to authorize shipment of a POV. However, USDA generally limits the authorization to one POV per employee. Under extenuating circumstances agencies may authorize one additional POV for shipment when an eligible handicapped family member is relocating because of an employee move. USDA does not permit “hobby cars” to be shipped at the expense of the Government. The current “Kelly Blue Book retail value” (www.kbb.com) of any POV authorized to ship must be greater than the cost of the shipment.
- q) **Emergency Storage of POV**. USDA permits agencies to authorize storage of POVs that have been shipped at the expense of the Government, when the Government or State declares a national or local emergency and evacuation is required.
- r) **Househunting Trip Allowance (HH)**. HH is not an entitlement. HH only may be authorized when the distance between the old and the new official station is 75 miles or more. If authorized, HH can only be used by the employee to seek a permanent residence. This will facilitate and expedite the employee's move and lower the Government's overall cost for the relocation, especially TQSE. Agencies may not authorize a househunting trip when its purpose is to assist employees in deciding whether they will accept the transfer.
- s) **Temporary Quarters Subsistence Expenses (TQSE)**. TQSE cannot be authorized by agencies if the distance between the old and new official duty stations is less than 50 miles. TQSE may be authorized for a necessary time period until a permanent residence is secured. For example, when an employee completes closing on a home purchase or secures a rental and has accessibility to the residence, temporary quarters will be terminated. **After closing on a home, building an extension or porch to the house, painting or performing other cosmetic improvements to improve the home's overall condition will not constitute a valid reason to continue with TQSE.**

The law allows authorization of up to an initial 60 days of TQSE with an additional 60 days when compelling reasons warrant. The agency must ensure that TQSE is used to minimize or avoid other relocation expenses, such as prolonged temporary storage of household goods. The **maximum TQSE** allowable is 120 days.

- t) **Use of Relocation Services Company (RSC)**. Use of a RSC is not an entitlement; it is a discretionary allowance. Agencies have the discretion to authorize the use of a RSC. However, agencies **must establish** policies governing the use of a RSC.

- u) **Home Marketing Incentive Program.** The Home Marketing Incentive Program will provide a cash-incentive award to USDA employees who are enrolled in the relocation-services program and successfully find a qualified buyer for their residence referred to as the “amended sale.” **Employees who sell their home without enrolling in the relocation-services program, “direct sale,” or those who sell to the relocation-services provider, or “appraisal sale” or “guaranteed buy-out,” are ineligible for the marketing-incentive award. USDA Home Marketing Incentive Program offers eligible employees an award of 2 percent of the selling price of their home, not to exceed \$5,000.**
- v) **Home Sale Program Cap.** USDA will calculate the reimbursement of allowable expenses and costs of an employee’s residence on the lesser of (1) the actual sales price or (2) up to **\$500,000** of the actual sales price when enrolled in the relocation-services program. The portion of a fee for any residence where the sale price is greater than \$500,000 is the responsibility of the employee. **Agencies will ensure that the portion of the fee that exceeds the cap will be paid by the employee.**
- w) **Reimbursement Vouchers.** Employees should submit a voucher within five business days after completion of official travel, except when employee is on continuous travel. Employees on continuous travel should submit a voucher every 30 days.

6 RESPONSIBILITY

The following offices and individuals have direct responsibilities for monitoring and implementing a Relocation Allowance Program within USDA:

- a) **Office of the Chief Financial Officer (OCFO).** OCFO will:
 - (1) Issue and interpret Departmental policy and procedures on the use of Relocation Allowances.
 - (2) Promote standardization, centralization and automation of the Relocation Policy throughout USDA.
 - (3) Establish Department-wide operating limits and ceilings; for example limits for the following are established by the OCFO:
 - (a) Relocation Services Program
 - (b) Home Marketing Incentive Program
 - (c) Shipment of Privately Owned Vehicles(s)

b) **Agency Heads.** Agency heads will establish governing internal policies and procedures for implementing the USDA Relocation Services Program. Agency Heads will:

- (1) Conduct their Relocation Services Program in accordance with Federal and USDA regulations. They also will ensure utilizing GSA Relocation Service Contracts when applicable and feasible. Agency Heads or their designees will:
 - (a) Establish designated approving officials and their designees.
 - (b) Ensure relocation coordinators are trained, adequately staffed and know their program responsibilities.
 - (c) Write and disseminate procedures to employees.
 - (d) Authorize and approve relocation expenses.
- (2) Establish procedures for paying relocation allowances by specific types. Determine:
 - (a) What relocation allowances will and will not be paid when an employee is assigned permanently to a temporary official station.
 - (b) The number of days extended storage will be granted.
 - (c) When a temporary change of station (TCS) will be authorized.
 - (d) When employees of the same family are eligible for separate relocation allowances.
- (3) Adhere to Travel Advance Policy for Relocation Expenses:

Agencies must adhere to the rules and regulations governing travel cards as set forth in the Government Travel Card Regulation, 2300-001, issued on October 20, 2003. Each agency must establish internal controls to notify employees of outstanding balances and ensure their prompt repayment by the employees.

- (a) Under normal circumstances, the USDA regulation assumes employees will use the Government travel charge card for relocation expenses. However, if an employee is not issued the government travel charge card, travel advances may be provided in accordance with Section 7 (h) of this policy.
- (b) Travel advances may not be provided for real estate expenses such as closing costs in purchasing a residence.

- (4) Establish procedures to minimize trip duration and/or avoid the use of househunting trip expense allowances, the transportation mode to be used and the conditions under which an agency will authorize a fixed amount option.
 - (5) Establish procedures for authorizing temporary quarters subsistence expenses allowance (TQSE):
 - (a) Determine if the agency will offer the “fixed amount” reimbursement method for TQSE (FTR §302-6.11).
 - (b) Determine the duration of the “actual expense” reimbursement method for TQSE and the criteria for granting extensions.
 - (c) Determine whether quarters were “temporary” and when temporary quarters convert to permanent occupancy.
 - (6) Establish procedures for authorizing the use of relocation services companies.
- c) **Office of Human Resource Management (OHRM)**. OHRM is responsible for developing the personnel policies and leave administration for USDA for relocation-related activities.
- d) **Employees**. Employees are expected to utilize prudent travel practices. They also must follow the rules and regulations governing relocations as set forth in the FTR and USDA-specific policies and procedures.

Employees must conform to the “*Standards of Ethical Conduct for Employees of the Executive Branch*,” 5 CFR Part 2635. As a Federal employee, standards of conduct for public trust positions apply. The standards require employees to pay each financial obligation in a proper and timely manner.

7 PROCEDURES

- a) **New Appointee**. A “new appointee” is an individual who is employed by the Federal Government for the very first time. This includes an individual who has performed transition activities under the Presidential Transition Act of 1963. It also includes one who is appointed in the same fiscal year as the Presidential inauguration that immediately follows employee’s transition activities. Additionally, “new appointee” refers to an employee returning to the Government after a break in service, and a student trainee assigned to a permanent position upon completion of his/her college work.

Agencies will determine whether relocation allowance will be authorized for a new appointee or student trainee. Authorization of relocation expenses will be at the discretion of the agency. (FTR §302-3.1 – 302-3.5)

Components of relocation allowances that may be authorized are:

(1) First Official Station in the United States (CONUS):

Agencies must pay or reimburse	Agencies have discretionary authority to pay or reimburse
Transportation of employee & immediate family member(s);	Shipment of a Privately owned vehicle (POV) (FTR §302-9)
Per diem for employee only (FTR §302-4);	
Transportation & temporary storage of household goods (FTR §302-7);	
Extended storage of household goods when assigned to a designated isolated official station in CONUS (FTR §302-8);	
Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (FTR §302-10).	

Notes: Relocation Income Tax (RIT) Allowance (RITA) is not authorized for new appointees (FTR amendment 108)

(2) First Official Station Outside the United States (OCONUS):

Agencies must pay or reimburse	Agencies have discretionary authority to pay or reimburse
Transportation of employee & immediate family member(s) (FTR §302-4)	Shipment of a Privately owned vehicle (POV) (FTR §302-9)
Per diem for employee only (FTR §302-4)	Temporary quarters subsistence expense (TQSE) is not authorized in a foreign area. However, an employee may be entitled to an allowance under the Department of State Standard Regulations (DSSR) (Government Civilians—Foreign Areas). (FTR 302-3.2)
Transportation & temporary storage (FTR §302-7)	Use of a Relocation Services Company, <u>only</u> when transfer is to Alaska or Hawaii (FTR 302-12)
Extended storage of household (FTR §302-8).	Home Marketing Incentives only when the transfer is to a domestic OCONUS area (FTR 302-15)

Agencies are responsible for establishing procedures for setting internal controls in the administration of the relocation program.

Note: For the purpose of this relocation regulation, “term appointments” are considered Government employees. The FTR does not specify the length of an appointment for determining employee entitlements. Therefore, “term employees” are entitled to transferee allowances. However, since a service agreement is required, the term of the appointment must be at least for 12 months.

- b) **Special Appointees.** Under legislative authority provided by OPM, Agriculture Research Service (ARS) and Forest Service (FS) agencies’ special projects, such as Demonstration Projects, have special considerations. Under this authority, even new employees may be granted relocation allowances comparable to a transferee. Allowances will be authorized at the discretion of each agency. Appendix A contains the eligible relocation allowances.

Under Title VI of the Civil Service Reform Act, only agencies with special authority can grant use of this privilege to new appointees.

- c) **Transferred Employees.** A transferred employee is an employee who transfers from one official station to another. This also may include employees separated as a result of reduction in force or transfer of functions and who are re-employed within one year after such separation. (FTR §302-3.100 – 302-3.101)

Transferred employees are entitled to mandatory and discretionary relocation expense allowances. When an agency authorizes relocation expense allowances, all the mandatory allowances must be paid. Employees are not entitled to the discretionary relocation allowances. These will be paid solely at the discretion of the agency. Lists of the allowances for specific types of transfers are reflected in Appendix A.

- d) **Permanent Change of Station (PCS).** A permanent change of station is an assignment of a new appointee to an official station or the transfer of an employee from one official station to another official station. (FTR §302-4.1 – 302-4.2)
- e) **Eligibility.** The following employees are eligible for relocation allowances: (FTR §302-1.1)
- (1) A new appointee.
 - (2) A transferring employee from one duty station to another for permanent duty at least 50 miles from his/her original location (FTR §302-2.6).

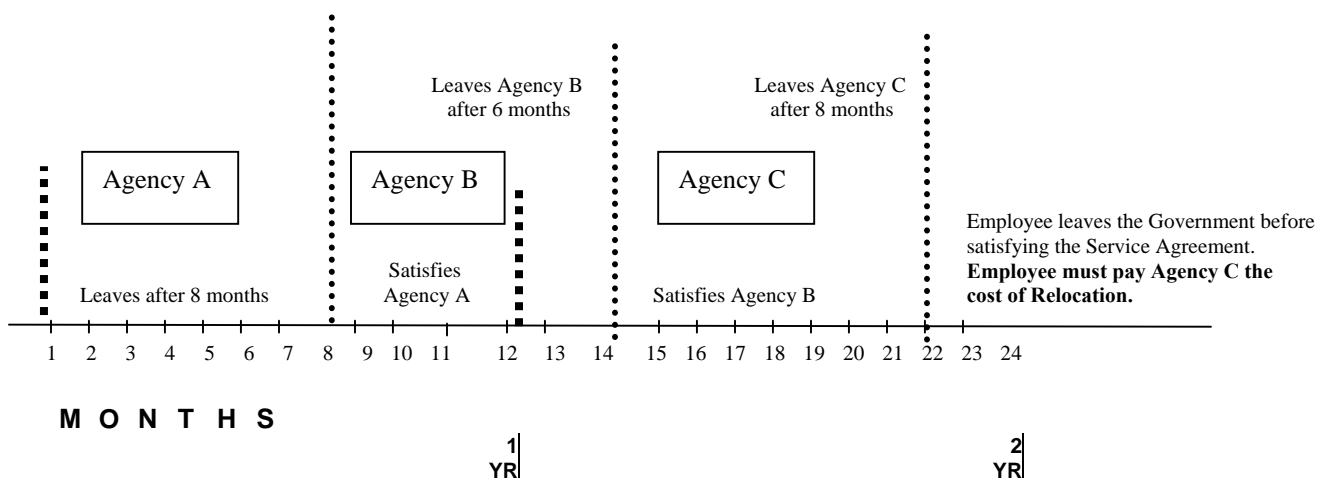
- (3) An employee of the United States Postal Service transferred for permanent duty.
 - (4) An employee performing travel in accordance with his/her overseas tour renewal agreement (FTR §302-3.209 through §302-3.224).
 - (5) An employee returning from an overseas assignment for separation from the Government.
 - (6) A student trainee assigned to a position upon completion of college work.
 - (7) A Senior Executive Service employee eligible for a “last move home” benefit upon separation from the Government (or his/her immediate family in the event of his/her death prior to separation or after separation but prior to relocating).
 - (8) A Department of Defense overseas dependents school system teacher.
 - (9) A career appointee to the Senior Executive Service (SES) and a prior SES appointee who is returning to his/her official residence for separation, and will be retaining SES retirement benefits.
 - (10) An employee that is being assigned to a temporary duty station in connection with long-term assignment.
- f) **Non-eligibility.** Under no circumstances will relocation allowances be granted to the following classified as:
- (1) A Foreign Service Officer or a Federal employee transferred under the rules of the Foreign Service Act of 1980, as amended.
 - (2) An officer or an employee transferred under the Central Intelligence Act of 1949, as amended.
 - (3) A person whose pay and allowances are prescribed under title 37 U.S.C., “Pay and Allowances of the Uniformed Services.”
 - (4) An employee of the Veterans' Administration to whom 38 U.S.C. 235 applies.
 - (5) Any other person not covered as an eligible person. (FTR §302-1.2)

g) **Service Agreements.**

- (1) An executed service agreement (SA) is required prior to commencement of relocation travel. USDA prohibits the payment of relocation allowances to any employee who has not signed an agency service agreement. This excludes SES employees authorized for “last move home” benefits. The agreement covers travel within or outside the United States and tour renewal agreement travel.

Service agreements will consist of:

- (a) Employee Data.
 - (b) Duration – each service agreement requires a minimum of 12 months with the Government from the date of reporting to the new duty station.
 - (c) Description of travel type (i.e., new appointment, transfer etc.).
 - (d) Signature of employee.
 - (e) Date of execution.
 - (f) Approving official’s initials.
- (2) Violation of a service agreement (other than for reasons beyond an employee’s control and approved by the employee’s agency) will require an employee to reimburse the Government for all costs reimbursed by the employee’s agency, including withholding tax allowance (WTA) and relocation income tax (RIT) allowance.
- (3) Service agreements already in effect cannot be voided by subsequent service agreements. While relocation Service Agreements are transferable within the Federal Government, relocation allowances are specific to the receiving agency. Each agreement is in effect for the period specified in the agreement. The following example demonstrates timeframes for satisfying multiple service agreements:



- (4) **Employee's current agency must notify the transferring agency of the timeframes remaining on previous and current service agreements. The subsequent agency has the ultimate responsibility for recording the requirements (timeframes) associated with employee's prior service agreements.**
- (5) Employees relocating to an OCONUS location are required to provide his/her agency the actual place of residence as soon as it is available. This information must be documented in the service agreement (FTR§302-2.12 through §302-2.19).
- h) **Advance of Funds.** Employee only may receive a travel advance if authorized in his/her relocation travel authorization.
 - (1) USDA will not authorize advance of funds for overseas tour renewal agreement travel (FTR §302-2.20 through §302-2.22).

Agencies must adhere to the USDA Travel Card Policy when authorizing advance of funds for relocation travel.

- (a) Employees with Government-issued travel cards must use the travel card for relocation travel.
- (b) Advance of funds is allowed for international travel (advance through the NFC).
- (c) Employees who have not been issued a travel card may request an advance of funds.
- (d) Employees with suspended or canceled travel cards may not request a travel advance for CONUS travel except for relocation or international travel. However, employees with suspended or canceled travel cards on CONUS travel are entitled to have their common carrier expenses charged to their agencies' Centrally Billed Accounts (CBA). Lodging and per diem will be paid at the expense of the employee and reimbursed subsequently by the agency.
- (e) Employees with canceled travel cards for misuse may obtain a travel advance for relocation travel within the United States in accordance with Figure I of this section.
- (f) Employees must submit a proper voucher for reimbursement of travel expenses to their agencies.
- (g) Travel advances always are issued from the employing agency. Employee must repay pre-existing travel advances at the originating agency prior to the official change of station to another internal agency. Agencies will ensure that all previous outstanding travel advances are liquidated properly prior to the employee transfer.

(2) If eligible, advance of funds may be authorized for the following:

Figure I

Subsistence and Transportation;	Agencies may authorize an advance of funds for per diem mileage allowances for en route travel (FTR §302-4.600)
Househunting Trip	Agencies may not advance funds in excess of the anticipated sum of: Transportation costs; and Maximum per diem allowable for duration of the trip; or Fixed amount payment, whichever is applicable. (FTR §302-5.16)
Miscellaneous Expenses (MEA)	USDA <u>prohibits</u> the advance of funds for MEA. (FTR §302-16.101)
Temporary Quarters Subsistence Expenses (TQSE)	Agencies may advance funds necessary to cover estimated TQSE for up to 30 days. If deemed necessary, agencies may authorize advance of funds for 30 additional days. (FTR §302-6.15)
Shipping and emergency storage of a Privately owned vehicle (POV)	Advances will be limited to the estimated amount of the expenses authorized for transportation and emergency storage of a POV. (FTR §302-9.11)
Transportation of mobile home and boats used as a primary residence	Agencies may authorize advance of funds for employees responsible for arranging and paying commercial carriers to transport their mobile homes. Advance may not exceed the estimated amount allowed. (FTR §302-10.301)
Transportation and temporary storage of household goods (HHG)	Agencies may authorize an advance of funds when the transportation of HHG and temporary storage is authorized under the commuted rate method. (FTR §302-7.105)
Extended storage of HHG	USDA <u>prohibits</u> the advance of funds for extended storage of HHG. (FTR §302-8.4)
Residence transaction expenses	USDA <u>prohibits</u> the advance of funds for residence transaction expenses. (FTR §302-11.307)
Relocation Income Tax (RIT) Allowance	USDA <u>prohibits</u> the advance of funds for RIT allowance. (FTR §302-17.12)

Note: Advance of funds may not be authorized for overseas tour renewal travel.

i) **Relocation of Two or More Employed Immediate Family Members**

- (1) Agencies will restrict relocation reimbursement (for the same allowance) to only one person if an employee and his/her immediate family member(s) are both employees and transferring to the same official station in the interest of the Government. Employees may elect separate relocation allowances to obtain maximum benefits for relocation travel.
- (2) When separate allowances are authorized, the employing agency shall not make duplicate reimbursement for the same expenses for the same family members. Both employees must provide his/her agency with the name(s) of dependent family member(s) who will receive allowances under each of the authorizations. Only one of the employees may claim allowances for a dependent of his/her immediate family (each dependent may be claimed on only one travel authorization). Employees will:
 - (a) Make election for separate relocation allowances on line 12 of form AD 202R, Attachment for Relocation Travel.
 - (b) Indicate list of family members under the employee and spouse's authority on form AD 202RE, Attachment for Election of Separate Relocation Allowances.

Note: Refer to the NFC Travel System Manual for authorization forms AD 202, AD 202R and AD 202RE.

j) **Overseas Assignment and Return.** Agencies may authorize relocation allowances for overseas assignment and return travel for:

- (1) Employees transferring to, from or between OCONUS official stations.
- (2) New appointees assigned to OCONUS positions and at the time of appointments, employees' residences are not in the same area as the post of duty (FTR §302-3.207 – 302-3.208).

k) **Prior Return of Immediate Family Members.** USDA permits transportation of a partial shipment of household goods with an employee's family and the remainder when the employee returns, if an employee's family member(s) return to the U.S. before the employee returns. The combined weight of the two shipments must not exceed the total authorized weight limit.

USDA will reimburse employees' authorized travel expenses when they become eligible for return travel and transportation.

If an employee becomes divorced from his/her spouse while OCONUS, employee will receive authorized relocation allowances to return his/her former spouse and dependent(s) to their place of actual residence within or outside CONUS. Reimbursement will not exceed the authorized allowance.

Dependents who reach the age of 21 while overseas are entitled to return travel expenses. However, to be eligible, the dependent must have been authorized as a dependent on the original travel authorization. Children born overseas while OCONUS automatically are entitled to return travel expenses (FTR §302-3.225– 302.3.228).

l) **Overseas to U.S. Return for Separation.**

Agencies may pay for an employee's family and household goods to be returned to the U.S. before the employee completes his/her service agreement **if**, the employee's agency determines and accepts the circumstances for early return are beyond the employee's control (FTR §302-3.302).

Professional books, papers and equipment (PBP&E) that was transported as an administrative expense to overseas will be returned as an administrative expense to the place of actual residence or any other location, not to exceed the cost of transportation to the authorized destination (FTR §302-7.17).

m) **Overseas Tour Renewal Agreement.**

USDA will permit travel at the expense of the Government, if employees are returning to their home in the U.S. between overseas tours of duty. Employees are eligible to receive an allowance for overseas tour renewal travel if:

- (1) Employee is on an overseas assignment and has completed his/her tour of duty and service agreement.
- (2) Employee is on an overseas assignment and has signed a new service agreement to remain on an overseas post of duty.
- (3) Employee was assigned, appointed or transferred to a post of duty in Alaska or Hawaii after September 8, 1992. These employees are eligible for tour renewal travel for:
 - (a) Travel and transportation expenses to the U.S. for tours within Alaska and Hawaii. Agencies will reimburse only if return travel is to a post of duty in the same State from where the employee traveled.

- (b) The employee must begin his/her first tour renewal travel within five years of employee's first consecutive tour in either Alaska or Hawaii.
- (4) USDA policy also permits agency heads to authorize travel and transportation expenses for tour renewal travel in Alaska and Hawaii for staffing, special skills and/or knowledge needs.
- (5) USDA restricts tour renewal travel to:
 - (a) One overseas tour renewal trip each time an employee completes one service agreement and signs a new one to continue to be stationed internationally (other than Alaska and Hawaii).
 - (b) Maximum of two round trips for consecutive tours served within Alaska and Hawaii. Travel must begin within five years after the date of employee's first tour (FTR 302-3.209 – 302-3.224).

n) **SES Separation for Retirement (last move home).**

- (1) Eligibility. Employees who have been classified the following are eligible for SES separation-relocation allowances:
 - (a) Career appointees to the SES.
 - (b) Non-SES appointees who elect to retain SES retirement benefits and have at least one of the following:
 - 1 A minimum basic rate of pay at Level V of the Executive Schedule.
 - 2 Former career appointees in the SES.
 - 3 Elected to retain SES retirement benefits.
 - (c) Medical Center Directors who have:
 - 1 Served as a director of a Department of Veterans Affairs medical center under 38 U.S.C. 4103(a)(8); or
 - 2 Separated from Government service on or after October 2, 1992.
 - (d) Immediate family members of SES employees who died:
 - 1 In Government service on or after January 1, 1994.
 - 2 After separating from Government service before completing authorized travel and/or transportation.
- (2) **Conditions for Eligibility.** Agencies may reimburse employees and immediate family members for separation relocation travel if:

- (a) Employee is a career appointee transferred or reassigned in the interest and at the expense of the Government from one official station to another for permanent duty from:
 - 1 An SES career appointment to another SES career appointment.
 - 2 An SES career appointment to one outside the SES with a rate of pay equal to or higher than Level V of the Executive Schedule, and the employee elects to retain SES retirement benefits.
 - 3 A non-SES career appointment at the time of employee's transfer or assignment to an SES career appointment.
 - (b) At the time of the transfer or reassignment, employee was:
 - 1 Eligible to receive an annuity for optional retirement; or
 - 2 Within five years of eligibility to receive an annuity for optional retirement; or
 - 3 Eligible to receive an annuity based on discontinued service retirement or early voluntary retirement under an OPM authorization.
 - (c) Employee separates from Federal service on or after September 22, 1988.
 - (d) Employee is eligible to receive an annuity upon separation (or, in the case of death, he/she met the requirements for being considered eligible to receive an annuity, as of the date of death), including an annuity based on:
 - 1 Optional retirement.
 - 2 Discontinued service retirement.
 - 3 Early voluntary retirement under an OPM authorization.
 - 4 Disability retirement.
 - 5 Employee previously has not received separation relocation benefits from the Government for retirement.
- (3) **Non-Eligibility.** Under no circumstances will relocation allowances be granted to the following classified as:
- (a) Career appointees to SES positions, with limited-term appointments, with limited emergency or non-career appointments.
 - (b) Appointees to the Government but do not meet the criteria for eligibility.

(4) Authorized location for separation.

SES employees are permitted to separate at any location within the United States. They must identify the location elected as the place of residence in the relocation authorization. Reimbursement will be limited to the travel and transportation expenses from authorized official station to the elected place of residence. Any additional costs will be the responsibility of the employees. **Upon separation, if an employee elects to reside in a different geographical area less than 50 miles from his/her official station, the employee will be ineligible for expense reimbursement.**

(5) Travel and shipment of HHG.

Travel and shipment of HHG must originate from an employee's last official station. While HHG transported from more than one location will be reimbursed, it also will be limited to the cost of shipment from the last official station, in one lot, utilizing the most economical route to the location where an employee has elected to return. Any costs above the authorized amount will be the employee's responsibility. All travel and transportation of household goods must begin no later than six months after:

- (a) Employee's date of separation; or
- (b) The date of death of the employee, if death occurs before separation.

(6) Extensions.

Agencies may grant employees or their immediate family members (in case of employee's death) an extension on beginning separation travel, not to exceed two years from an employee's effective date of separation or death, if that employee died before separation.
(FTR §302-3.304 – 302-3.315)

o) **Evacuation**

(1) General.

Agency heads may authorize evacuation expenses in extraordinary circumstances, such as:

- (a) Natural disasters.
- (b) Military reasons.
- (c) Other reasons that create imminent danger to the lives of the employees and their families.

- (d) If authorized, evacuation payments shall be made to employees and/or their dependents, from or within the United States and designated domestic areas. Evacuation payments may be made to dependents 16 years of age or older or to designated representatives only with prior written authorization from the employee.

(2) Evacuation payments.

If authorized, agencies will reimburse the cost of transportation of employees, their families, household goods and personal effects.

(3) Designation of location.

Transportation of employees, their families, household goods and personal effects to a designated location:

- (a) By the employee.
- (b) By the employee's immediate family when the employee is not accessible due to circumstances outside of his/her control; or
- (c) To a location determined administratively when it is impractical to wait for an employee's decision.

If the location designated by either an employee or his/her immediate family is within a prohibited area, employees may designate an alternate location. Family and household effects may be transported later at Government expense from the designated or alternate location to an employee's assigned duty station when the evacuation conditions are lifted.

- p) **Allowance for Subsistence and Transportation.** Employees are eligible for subsistence and transportation allowances for PCS travel if their agencies have authorized relocation expenses and the employees are:

- (1) Transferred employees.
- (2) New appointees in accordance with Section a) of this policy.
- (3) Assigned to posts of duty outside CONUS in connection with either:
 - (a) Overseas tour renewal agreement travel.
 - (b) Return travel to places of residence for separation.

Note: See Appendix A. (FTR §302-4.1 – 4.2)

(4) Per Diem.

Employees shall use the standard CONUS per diem rates for en route relocation travel between old and new official stations. Employees will be reimbursed in accordance with FTR 301, Temporary Duty Travel.

The number of authorized travel days is the actual number of days used to complete the trip. This shall not exceed an amount based on an average minimum driving distance of 300 miles per calendar day. Per diem will not be paid unless the travel period to the new duty station is 12 hours or more (FTR §302-4.200-206).

Agencies shall not authorize per diem for employees' immediate family members if employees are:

- (a) New appointees, unless under Demonstration Projects authority.
- (b) Assigned to posts of duty outside CONUS returning to places of actual residence for separation.
- (c) Being relocated under the Government Employees Training Act (allows per diem payment for employee only)

In accordance with the FTR, eligible family members will be authorized the following per diem amounts:

Family member	Maximum amount of reimbursement
Spouse who is accompanied by employee	75 percent of employee's daily rate
Spouse who travels separately (not accompanied by employee)	Same rate as employee.
Family members 12 years or older	75 percent of employee's daily rate
Children under 12 years	50 percent of employee's daily rate

Notes:

- (1) For per diem purposes, to be considered "accompanied spouse," an employee and spouse are considered to be traveling together on the same days even if the two parties are driving separate POVs.
- (2) Agencies may reimburse employees for an advance room deposit when such a deposit is required by the lodging facility. However, if employee is reimbursed the advance room deposit, but fails to perform the scheduled official travel for reasons not acceptable to the agency, the employee is indebted to the Government for the amount and must repay the Government. Employees are responsible for notification of cancellations to lodging facilities (FTR §301-11.32).

(5) Minimum Driving distance:

In accordance with the FTR, minimum driving distance shall not be less than an average of 300 miles per calendar day. Mileage is determined based on the actual place of origin. Agencies may consider exceptions for extreme circumstances that involve:

- (a) Delays beyond the employees' control.
- (b) Delays due to an act of God.
- (c) Restrictions by Government Officials.
- (d) Employees who have been certified as physically handicapped in accordance with OPM and the Department's human resource rules.

(6) Authorization of multiple POVs:

USDA will allow agencies to reimburse employees for the driving of more than one POV. For example, an employee reports to the duty location before his/her family. However, the use of more than one POV must be requested and authorized in writing by the employee's agency.

The following mileage rates apply for each POV:

Occupants of POV	Mileage rate (FTR §302-4.300)
Employee only; or one family member	\$0.15
Employee and one family member; or two family members	\$0.17
Employee and two family members; or three family members	\$0.19
Employee and three or more family members; or four or more family members	\$0.20

Note: POV mileage will not be authorized for overseas tour renewal travel. (FTR §302-4.500)

q) **Allowance for Househunting Trip Expenses**

(1) Eligibility:

As previously stated in **Section 5 Policy & General Rules**, househunting trip allowance (HH) is not an entitlement. It is a discretionary allowance. Agencies may authorize HH to expedite the process of finding a permanent residence. The duration

authorized for HH should be reduced from the duration authorized for TQSE.

Employees are eligible for househunting trip expenses if they are relocating in the interest of the Government. The criteria are:

- (a) Employees' old and new official stations are located within the United States.
- (b) Employees' old and new official stations are 75 or more miles apart. Distance must be measured by map distance and travel must be via a usually traveled surface route.
- (c) Employees not assigned to Government or other prearranged housing at their new official station.

Only employees and their spouses may travel on a househunting trip at the Government's expense. It is USDA policy that agencies may authorize only one round trip for an employee and/or spouse in connection with a specific transfer. If an employee and spouse travel separately for a househunting trip, reimbursement will be limited to the cost that would have been incurred if employee and spouse had traveled together as one round trip.

Employees may begin travel as soon as their agencies issue a travel authorization for a househunting trip. Trip duration will be specified in the travel authorization, but not to exceed 10 calendar days. (FTR §302-5.3)

(2) Reimbursement:

- (a) Agencies may reimburse eligible employees a househunting trip allowance based on:

	Per Diem Allowance Method	Fixed Amount Method
Transportation expenses	Actual transportation costs for employees and/or spouses	Actual transportation costs for employees and/or spouses
Subsistence expenses	Per diem allowance for employees and/or spouses as prescribed under FTR Chapter 301 (Locality rate not the standard CONUS rate)	An amount determined by multiplying the applicable locality rate by 6.25 for employees <u>and</u> spouses who perform househunting trips together or separately; or An amount determined by multiplying the applicable locality rate by five for employees <u>or</u> spouses who perform househunting trips alone.

Note: Agencies will make the determination whether per diem or fixed allowance is offered to their employees.

(b) Transportation mode(s):

Agencies will authorize employees to travel by the transportation mode(s) it determines to be advantageous to the Government. Reimbursement will be paid based on the authorized mode(s) of transportation. A cost comparison must be prepared to determine costs for alternative modes of transportation, unless authorized to use a specific mode of transportation for medical reasons. (FTR §302-5.13 – 302-5.14)

r) **Allowance for Miscellaneous Expenses (MEA)**

(1) Eligibility:

In accordance with the FTR, MEA eligibility conditions are listed below (FTR §302-16.3):

Employees eligible for MEA	Employees not eligible for MEA
Agency has authorized/approved relocation or a Temporary Change of Station (TCS) and employee: <ul style="list-style-type: none"> • Discontinued and established a residence in connection with a relocation or TCS; • Met the applicable eligibility conditions under Section 7d) of this policy; and • Signed service agreement. 	New appointees.
	Authorized SES “last move home.”
	Assigned under the Government Employees Training Act.
	Returning from an overseas assignment for separation from Government service.

Note: If employees meet the applicable eligibility conditions, agencies must authorize payment of MEA.

MEA consists of costs associated with:

- (a) Discontinuing employee’s residence at their old official station; and/or
- (b) Establishing residence at the new official stations.

Allowable expenses include, but are not limited to the items listed below:

General expenses	Fees/deposits	Losses
Appliances.	For disconnecting/ connecting appliances, equipment, utilities (except for mobile homes see FTR §302-10.20), conversion of appliances for operation on available utilities.	
Rugs, draperies and curtains.	For cutting and fitting such items, moved from one residence quarters to another.	
Utilities (See FTR §302-10.20 for mobile homes).	Deposits or fees not offset by eventual refunds.	
Medical, dental and food locker contracts.		Forfeiture losses not transferable or refundable.
Private Institutional care contracts (such as that provided for handicapped or invalid dependents only).		Forfeiture losses not transferable or refundable.
Privately-owned automobiles.	Registration, Driver's License and use taxes imposed when bringing into certain jurisdictions.	
Transportation of pets.	Only costs associated with dogs, cats and other house pets are included. Other animals (horses, fish, birds, various rodents, etc.) are excluded because of their size, exotic nature or restrictions on shipping, host-country restrictions and special handling difficulties. Costs are limited to transportation and handling costs required to meet the more stringent rules of air carriers. Not included are inoculations, examinations, boarding quarantine or other costs in the moving process.	

Note: FTR §302-16.1

(2) MEA Reimbursement Procedures:

(a) In accordance with the agency internal travel policy, employees will be reimbursed for MEA. Agencies will pay the following expense amounts without support or documentation of expenses:

- 1 \$500 or the equivalent of one week's basic gross pay, whichever is the lesser amount, for employees relocating without immediate family.
- 2 \$1,000 or the equivalent of two weeks' basic gross pay, whichever is the lesser amount, for employees relocating with immediate family members.

(b) Agencies may authorize an amount in excess of the amounts listed in (a), if:

- 1 Supported by acceptable documents of fact, such as paid bills or other acceptable evidence justifying the amounts claimed.
- 2 The aggregate amount does not exceed employee's basic gross pay at the new official station for:
 - a One week if employee is relocating without an immediate family
 - b Two weeks if employee is relocating with an immediate family

Note: The amount authorized cannot exceed the maximum rate of grade GS-13 biweekly pay at the time the employee reports for duty at the new official station. (FTR §302-16.102 – 16.104)

s) **Allowance for Temporary Quarters Subsistence Expenses (TQSE)**

As previously stated in **Section 5 Policy & General Rules**, TQSE allowance is not an entitlement. The purpose of TQSE is “to reimburse an employee reasonably and equitably for subsistence expenses incurred when it is necessary to occupy temporary quarters. (41 CFR 302-6.3).” TQSE is a discretionary allowance. To be eligible, an employee's old and new official station, within the United States, must be 50 miles or more apart (as measured by map distance) via a usually traveled surface route. While agencies may authorize TQSE, they have the discretion to limit the number of days authorized. In addition, the duration authorized for HH may be reduced from the number of days authorized for TQSE.

For example, if TQSE is authorized for 60 days and employee already has used 10 days for HH, then 50 days is the remaining timeframe for TQSE.

- (1) TQSE are expenses incurred by employees and/or immediate families while occupying temporary quarters. The following categories of employees are ineligible for TQSE:
 - (a) New appointees, except for special appointees (see Section b).
 - (b) Employees assigned under the Government Employees Training Act (5 U.S.C. 4109).
 - (c) Employees returning from an overseas assignment for the purpose of separation.
- (2) Location of Temporary Quarters:
 - (a) Employees and/or their immediate families may occupy temporary quarters at Government expense:
 - 1 When temporary quarters are located within a reasonable distance as defined by the agency's procedures; or
 - 2 At different locations with prior authorization from the employees' agency.
 - (b) Employees and/or their immediate families will not be reimbursed for occupying temporary quarters at any other location, unless authorized in advance by their agencies.
 - (c) When temporary quarters become a permanent residence, employees may receive a TQSE allowance only if they can demonstrate to their agency that the initial intention was to occupy quarters on a short-term basis. Short-term is defined as 30-day or 60-day renewal periods. For example, signing a one-year lease is considered a permanent residence rather than a one-month or two-month temporary lease.
 - (d) Employees will not receive a TQSE allowance under relocation when they transfer to a foreign area.
- (3) Local Transportation:

USDA prohibits authorization of local transportation while in TQSE (FTR §302-6.18).

(4) Reimbursement:

- (a) Agencies may reimburse employees for TQSE utilizing either the “actual expense” method or “fixed amount” reimbursement method. Employees may select their preference if their agency offers both methods.

1 While USDA does not require employees to provide receipts for TQSE under “fixed amount” method, **the employee will provide the begin and end dates of TQSE to their agency and is entitled to reimbursement for only the number of days actually spent in temporary quarters.**

2 Under the actual expense method, employees must itemize each expense and provide receipts for all expenses except meals. Please refer to FTR Chapter 301 (§301-11.25, 301-11.306 and 301-52.4(b) (FTR §302-6.11 - §302-6.12).

(5) Actual TQSE Method of Reimbursement: (Subpart B)

- (a) Agencies will pay employees actual TQSE incurred if the agency determines the expenses are reasonable and do not exceed the maximum allowable amount.

The maximum daily allowable amount of TQSE is:

Fiscal Year 2005 rates as of 10/01/04	Employee <u>and/or</u> unaccompanied spouse	Employee’s accompanied spouse or dependents 12 years or older	Dependents under 12 years of age
First 30 days of temporary quarters	Standard CONUS rate; \$91.00 * (\$60.00 + \$31.00)	0.75 times standard CONUS rate; \$68.25 (\$45.00 + \$23.25)	0.5 times standard CONUS rate; \$45.50 (\$30.00 + \$15.50)
Any additional days of temporary quarters	0.75 times standard CONUS rate; \$68.25 (\$45.00 + \$23.25)	0.5 times standard CONUS rate; \$45.50 (\$30.00 + \$15.50)	0.4 times standard CONUS rate; \$36.40 (\$24.00 + \$12.40)

Notes:

- (1) Maximum allowable amount is the “maximum daily amount” multiplied by the number of days an employee incurs TQSE.
 - (2) Rates will change after the first 30 days in temporary quarters.
 - (3) Per diem rates are subject to change based on GSA guidelines.
- Agencies are responsible for disseminating per diem rate changes to their employees. Current domestic per diem rates are available at:**
<http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/>.

- (4) The “maximum daily amount” is determined by adding the rates in the table for the employee and/or spouse and each dependent authorized to occupy temporary quarters.
- (5) **If a spouse occupies temporary quarters in lieu of the employee or in a location separate from the employee, it must be taken concurrently.**
- (6) The day TQSE begins and ends, meals and incidental expenses (M&IE) will be 75 percent of the applicable M&IE allowance.
- (7) For outside the Continental United States (OCONUS), the applicable per diem rate is the locality rate established by the Secretary of State under FTR Chapter 301 (FTR §301-11.6).
- (b) Agencies may reduce the maximum allowable amount, if the estimated amount is determined in advance to be lower. The “applicable per diem rate” under the actual TQSE reimbursement method is as follows:

For temporary quarters located in:	The applicable per diem rate is:
The continental United States (CONUS)	The standard CONUS rate.
Outside the Continental United States (OCONUS)	The locality rate established by the Secretary of Defense or the Secretary of State under §301-11.6 of the FTR.

(c) Time Limitations for Actual TQSE:

Agencies may authorize employees to claim actual TQSE in increments of 30 days or less, not to exceed 60 consecutive days. For compelling reasons, agencies may authorize an extension of up to 60 additional consecutive days. Under no circumstances may the TQSE exceed a maximum of 120 consecutive days.

USDA accepts a “compelling reason” as an event that is beyond an employee’s control. Examples include, but not limited to when:

- 1 Delivery of household goods to an employee’s residence is delayed due to strikes, customs clearance, hazardous weather, fires, floods or other acts of God, terrorist attacks or similar events.

- 2 Employee cannot occupy his/her new permanent residence because of unanticipated problems, such as delays in settlement on the new residence or short-term delays in construction of the new residence.
- 3 Employee is unable to locate a permanent residence adequate for his/her family's needs because of housing conditions at the new official station.
- 4 Sudden illness, injury, employee's death or the death of an immediate family member.
- 5 Under no circumstances may an employee be granted an extension if he/she cannot prove they have been seeking a permanent residence (FTR §302-6.104-105, 302-6.109).
- 6 Employees can delay claiming TQSE until their family vacates the old residence. Employees will be responsible for payment of TQSE during this time frame. When the employee's family vacates the old residence and joins him/her, TQSE claims can be made through the employee's agency.

(d) Time frame for claiming actual TQSE:

USDA-authorized period for claiming actual TQSE reimbursement is measured on consecutive days. Once begun, this period normally continues to run whether or not employees occupy temporary quarters. The period for which an employee is authorized to claim actual TQSE reimbursement must run concurrently. However, employees may interrupt the authorized period in the following instances:

- 1 For the time allowed for en route travel between the old and new official stations. The number of days in en route travel will be added to the authorized TQSE duration.
- 2 For circumstances attributable to official necessity, such as an intervening temporary duty assignment or military duty. The number of days in official duty will be added to the authorized TQSE duration.

For a non-official necessary interruption, such as hospitalization, approved sick leave or other reasons beyond employees control and acceptable to agencies, **the interrupted days will not be added to the authorized TQSE duration.**

Employees must voucher for TQSE expenses every 30 days.

(6) Fixed Amount TQSE Reimbursement Method:

If agencies offer the Fixed Amount Method and employees accept it, then the employees will be **paid a fixed amount for up to 30 days.**

Under no circumstances will USDA permit extensions under the fixed amount method.

For Fixed amount TQSE, the per diem rate is determined based on the **locality** CONUS rate.

Payment authorized for:	Maximum payment:
Employee	Number of days authorized * 75 percent of the maximum locality per diem rate
Each member of the family	Number of days authorized * 25 percent of the maximum per diem rate
Employee's total payment =	Sum of the above

Notes:

- (1) The total allowance is determined by adding the rates in the table for the employee and each dependent authorized to occupy temporary quarters.
- (2) Employees will not receive additional TQSE reimbursement if the fixed amount inadequately covers his/her TQSE. FTR §302-6.202

t) **Allowance for Shipping and Emergency Storage of a Privately Owned vehicle (POV).**

A "privately owned vehicle (POV)" is a motor vehicle owned and used by employees or their immediate families for the primary purpose of providing personal transportation. Agencies may authorize shipment and emergency storage of a POV for reasons such as:

Description	Purpose
Shipment of a POV to an employee's official station within CONUS	To reduce the Government's overall relocation costs
Emergency storage of a POV	To protect a POV transported at Government expense to a post of duty, where the agency head has authorized evacuation of employee's family and/or household goods.

Notes:

- (1) Shipping is synonymous with transportation as used in FTR 302.
- (2) An agency is not required to authorize shipment or emergency storage of a POV.
- (3) For purposes of this section, a “post of duty” is an official station in a foreign area.

- (1) Types of POV:

Privately owned automobiles, motorcycles, airplanes or other similar vehicles used primarily for personal transportation may be authorized. **Employees may not ship or store a trailer, airplane, or any vehicle intended for commercial use (FTR §302-9.8).**

- (2) Expenses:

If authorized, Agencies may pay all necessary and customary expenses for shipment and/or storage of a POV, such as:

- (a) Shipment of a POV:

- 1 Crating and packing expenses.
 - 2 Shipping charges.
 - 3 Port charges for readying the POV for shipment at the ports of embarkation and debarkation.

- (b) Storage of a POV:

- 1 Charges for readying the POV for storage and for use after storage.
 - 2 Local transportation costs to and from the point of storage.
 - 3 Storage costs.
 - 4 USDA will not cover automobile insurance expenses on the POV.

If agencies determine that driving a POV is more advantageous than shipping, employees’ reimbursement will be limited to the allowances provided for Subsistence and Transportation in accordance with Section 7 p (6) of this policy. (FTR §302-9.9,10,12)

- (3) Limitations:

- (a) USDA will allow shipment of only one POV to an official duty station. Agencies may authorize exceptions when an eligible handicapped family member is relocating as a result of an employee move in accordance with Section 5 of this policy.

POVs must be shipped to the actual official duty station. Alternate locations will not be authorized. While airplanes and motorcycles may be authorized for shipment, the reimbursement cannot exceed the cost of shipping an automobile. Agencies also may authorize shipment of a replacement POV for overseas travel. (FTR §302-9.172);

- (b) Agencies will pay the entire cost of shipping a POV from point of origin to destination if there is no port or terminal at the point of origin and/or destination. Employees have the option to drive their POV from point of origin to the nearest embarkation port or terminal, and/or from the debarkation port or terminal nearest to employee's destination at any time. The total cost of round-trip travel, to deliver the POV to the port at the origin or to pick up the POV at the port at employee's destination, may not exceed the cost of shipping the POV to or from the port involved.
- (c) Employee may not be reimbursed a per diem allowance for round-trip travel to and from the port involved (FTR §302-9.102, 103 and 104).

u) **Shipment of a POV between CONUS and OCONUS**

(a) POV shipment

Employees may ship a POV from a point of origin that is different to the authorized point of origin. However, the reimbursement will not exceed the cost of shipping the POV from the authorized point of origin to the employee's post of duty.

If shipment of a POV is authorized, employees are entitled to have the manufacturer or the manufacturer's agent ship a new POV from the factory or other shipping point directly to employee's post of duty, provided:

- 1 Employee purchased the POV new from the manufacturer or manufacturer's agent
- 2 POV is shipped freight on board (FOB)-shipping point, consigned to employee and/or a member of his/her immediate family, or employee's agent
- 3 Ownership of the POV is not vested in the manufacturer or the manufacturer's agent during shipment.

In such circumstances, employees will be reimbursed for the POV shipping costs, not to exceed the cost of shipping from the authorized point of origin to employee's post of duty (FTR §302-9.142, 143).

(b) Replacement POV

Agencies may authorize shipment of a replacement POV when:

- 1 An employee requires an emergency replacement POV and he/she meets the following conditions:
 - a Employee had a POV which was shipped to his/her post of duty at Government expense.
 - b Employee requires a replacement POV and the given reasons are acceptable to the employee's agency. For example, if a POV is stolen, seriously damaged or destroyed, or has deteriorated due to conditions at the post of duty.
 - c Employee's agency determines that a replacement POV is necessary and it is in the interest of the Government.

OR

- 2 An employee requires a non-emergency replacement POV and he/she meets the following conditions:
 - a Employee has a POV that was shipped to a post of duty at Government expense.
 - b Employee has been stationed continuously during a four-year period at one or more posts of duty.
 - c Employee's agency has determined that it is in the Government's interest for the employee to continue to have a POV at his/her post of duty (FTR §302-9.172 – 174).

(c) Limitations

Agencies may authorize one emergency replacement POV within any four-year period of continuous service. Agencies also may authorize one non-emergency replacement POV after every four years of continuous service, beginning on the date the employee had the first use of the POV being replaced.

(4) Return Shipment of a POV from a Post of Duty:

(a) Eligibility / Entitlements

- 1 Agencies may authorize shipment of a POV from an employee's post of duty when:
 - a An employee is transferred back to the official station from which he/she was transferred.
 - b An employee is transferred to a new official station within CONUS.
 - c An employee is transferred to a new post of duty, where his/her agency determines that use of a POV at that location is not in the interest of the Government.
 - d An employee separates from Government service after completion of an agreed period of service at the post of duty where his/her agency determined the use of a POV to be in the interest of the Government.
 - e An employee separates from Government service prior to completion of an agreed period of service at the post of duty where his/her agency determined the use of a POV to be in the interest of the Government.
Additionally, the separation reasons are acceptable to the employee's agency.
 - f Conditions change at employee's post of duty such that use of the POV no longer is in the best interest of the Government.
 - g Agencies may authorize employees to retain their POVs and ship them at a later date at Government expense. However, agencies will pay only the shipping costs, not to exceed the previously authorized cost, provided employees meet all conditions for shipping a POV (FTR §302-9.201,208).
- 2 Employees become entitled to return shipment of a POV from their posts of duty to authorized destinations when:
 - a Agencies determine the use of a POV at the employee's post of duty was in the interest of the Government.
 - b Employee has the POV at his/her post of duty.
 - c Employee has completed his/her service agreement (FTR §302-9.202).
 - d Agencies are allowed to ship a POV from OCONUS to CONUS even in the cases where no POV was shipped to the OCONUS post of duty.

- 3 Agencies may authorize shipment of a replacement POV purchased at the same post of duty only if:
 - a At the time when the employee purchased the replacement POV, he/she met the conditions in **Section 4(b)** “replacement POV.”
 - b Prior to purchase of the replacement POV, employee’s agency authorized him/she to purchase a replacement POV at the post of duty (FTR §302-9.209).

(5) Shipment of a POV within the Continental United States (CONUS)

(a) Eligibility:

Employees are eligible to ship their POVs within CONUS at Government expense when:

- 1 Employee is a transferee within CONUS.
- 2 Employee is a new appointee or student trainee relocating to his/her first official station within CONUS (302-9.300-302).

(b) Agencies will authorize shipment of POVs within CONUS only when:

- 1 Old and new official stations are located within CONUS.
- 2 Agencies determine that it would be more advantageous and cost-effective to the Government to ship the POV and pay for the transportation of employee and his/her family by commercial means, rather than have the POV driven to the new official station.

USDA may permit shipment of more than one POV when an eligible handicapped family member is relocating as a result of an employee move. The additional POV must be equipped with specialized equipment for use of the handicapped family member.

(6) Emergency Storage of a POV (OCONUS only)

(a) Eligibility

Employees are eligible for emergency storage of their POV when:

- 1 An employee’s POV was shipped to his/her post of duty at Government expense.

2 The head of employee's agency determines that his/her post of duty is within a zone from which his/her immediate family and/or household goods should be evacuated.

(b) If employees receive notices to evacuate their immediate families and/or HHG from their posts of duty, they may store their POVs at a place determined by their agencies.

(c) USDA restricts the means of shipment of POVs to the following:

1 Commercial means of shipment, if available at reasonable rates and under conditions.

2 Government means of transportation for POVs on a space-available basis (302-9.401-402).

v) **Allowance for transportation of Mobile Homes (manufactured homes) and House Boats used as a primary residence.**

(1) Eligibility:

Employees eligible for HHG transportation also will be eligible for transporting a mobile home or houseboat in lieu of transporting HHG. This shall not exceed what the Government would incur for the transportation of HHG and 90-days temporary storage. Modular homes not attached to wheels will not be transported at the Government expense. Employees may sell their Modular homes as a "Direct Sale" reimbursement in accordance with **Section y)** of this policy. However, agencies **cannot** authorize Modular homes to be sold through a Relocation Services Company.

(a) Employees must certify the employee and/or the immediate family will use the mobile home as the primary residence at the new official station.

(b) Agencies may authorize transportation of a mobile home over water when both the point of origin and destination are within CONUS and Alaska.

Allowances for transportation of a mobile home are in addition to the reimbursement of per diem, mileage and transportation expenses (FTR §302-10).

(2) Limitations

(a) Agencies may authorize a maximum amount of:

1 The cost of transporting 18,000 pounds of HHG

2 The cost of 90 days of temporary storage.

(b) Overland transportation of a mobile home or houseboat is limited to transportation:

- 1 Within CONUS.
- 2 Within Alaska.
- 3 Through Canada en route between Alaska and CONUS.
- 4 Through Canada between two CONUS points.

An allowance for transportation may be paid even though the transportation includes other areas such as originates, terminates or passes through locations not covered. In such cases, the amount of the allowance shall be computed on the basis of the limitations identified in Section v) (2) (b) of this policy.

(3) Computation of Distance:

USDA requires the use of standard highway mileage guides or the actual miles driven as determined by the odometer readings to establish the distance between the origin and destination. The guides may be obtained from designated travel policy coordinators within agencies (FTR §302-10.100).

(4) Authorized Costs:

Agencies will allow the following costs when transporting a mobile home utilizing a commercial carrier:

(a) When transporting overland:

- 1 Carrier's charges for actual transportation of the mobile home (not to exceed the applicable tariff for such movements approved by an appropriate regulatory body), provided substantial deviations from standard highway-mileage guides or agency official table of distances is explained.
- 2 Ferry fares, bridge, road and tunnel tolls.
- 3 Taxes, charges or fees fixed by a State or other government authority for permits to transport mobile homes in or through its jurisdiction.
- 4 Carrier's service charges for obtaining necessary permits.
- 5 Charges for a pilot (flag) car or escort services, when required by State or local law.

(b) When transporting over water, cost may include, but not limited to, the cost of:

- 1 Fuel and oil used for propulsion of the boat.
- 2 Pilots or navigators in the open water.
- 3 A crew, charges for harbor pilots.

- 4 Docking fees incurred in transit.
 - 5 Harbor or port fees and similar charges related to entry in and navigation through ports.
 - 6 Towing, whether in tow or towing by pushing from behind.
- (5) Allowances & Entitlements for transporting a mobile home overland by a POV:
 - (a) Mileage allowance for transporting a mobile home overland by a POV is \$0.11 per mile. This is in addition to the mileage allowance prescribed for driving a POV referred to in Section o) of this policy.
 - (b) Employees also are eligible for the following allowances:
 - 1 Mileage allowance for use of a POV to transport the employee and his/her immediate family.
 - 2 Preparation costs.
- (6) Preparation of mobile home for shipment:
 - (a) Agencies may assume direct responsibility for costs of preparing and transporting a mobile home if determined to be in the interest of the Government.
 - (b) Agencies may authorize the following costs, but not limited to:
 - 1 Blocking and unblocking (including anchoring and un-anchoring).
 - 2 Labor costs of removing and installing skirting.
 - 3 Separating, preparing and sealing each section for movement.
 - 4 Reassembling the two halves of a double-wide mobile home.
 - 5 Travel lift fees.
 - 6 Rental, installation, removal and transportation of hitches and extra axles with wheels and tires.
 - 7 Purchasing blocks in lieu of transporting blocks from old official station and cost of replacement blocks broken while mobile home was being transported.
 - 8 Packing and unpacking of HHG associated with the mobile home.
 - 9 Disconnecting and connecting utilities.
 - 10 Installation and removal of towing lights on trailer.
 - 11 Charges for reasonable extension of existing water and sewer lines.
 - 12 Dismantling and assembling a portable room appended to a mobile home.

- (c) Employees are responsible for any excess preparation and/or transportation charges or non-allowable charges, such as:
 - 1 Costs for replacement parts, tires purchases, structural repairs, brake repairs or any other repairs or maintenance performed.
 - 2 Costs of insurance for valuation of mobile homes above carriers' maximum liabilities, or charges designated in the tariffs as "Special Service."
 - 3 Cost of storage.
 - 4 Costs of connecting/disconnecting appliances, equipment and utilities involved in relocation.
 - 5 Costs of converting appliances for operation on available utilities.
- (d) Under no circumstance will an agency allow costs for preparing or resettling a mobile home located outside CONUS or Alaska (U.S. territories, Hawaii and international areas).

w) **Transportation and Temporary Storage of Household Goods (HHG) and Professional Books, Papers and Equipment (PBP&E).**

The Office of Procurement and Property Management (OPPM) issues policy on transportation and storage of household goods. The general Departmental Regulation can be obtained from www.usda.gov/da/property/property.htm, Part 110-117 and 110-118.

(1) Weight Limitations:

- (a) Agencies will authorize the transportation and storage of HHG and professional books, papers and equipment (PBP&E). The reimbursement for transportation and storage of these items is limited to 18,000 pounds of HHGs. While it is preferable to ship PBP&E with HHG, if the shipment exceeds the 18,000-pound limitation, then PBP&E may be transported to the new duty station as an administrative expense (FTR §302-7.2).
- (b) While HHG may be transported in single or multiple shipments, the maximum weight allowance for multiple shipments cannot exceed the costs of transportation and storage of a single shipment.
- (c) Agencies may provide furnished or partially furnished OCONUS Government quarters to employees. In such instances, agencies may limit the weight of HHG and temporary storage. Weight allowance for the return shipment from OCONUS to CONUS locations after completion of the tour of duty is limited to the

weight allowance initially shipped to the OCONUS location (FTR §302-7.16).

Example: If an employee is authorized to transport 15,000 pounds from Washington, D.C., to Germany, this employee will be allowed to transport **only** 15,000 pounds at Government expense when he/she returns to Washington, D.C.

- (d) Employees are allowed to transport and store large items as part of the 18,000 pounds. This includes, but not limited to, items such as a boat or a reasonable size trailer. The HHG carrier will assess a weight additive for such items. The employee is responsible for all excess charges and any special packing, crating and handling of the weight-additive item. (FTR §302-7.20).

(2) Origin and Destination Points for Transportation:

- (a) Agencies may authorize different origin and destination points for the transportation of HHG and PBP&E based on the “category of an employee.”

The categories and classes of origin and destination points are contained in Exhibit 1.

Exhibit 1

Category	Authorized origin/destination
Employees transferred between official stations	Between the old and new official station
New Appointees	From place of actual residence to new official station
Employees returning from an OCONUS assignment for separation from Government service	Last official station to place of actual residence
SES last move home benefits	From last official station to place of selection
Temporary change of official station (TCS)	From current official station to TCS location and return

- (b) For shipments that originate or terminate at a location other than the authorized location specified in the travel authorization, AD 202/202R, the reimbursement will be based upon the authorized location (FTR §302-7.6,7).

- (c) Property acquired en route will be ineligible for transportation at the Government expense.

(3) Temporary Storage of HHG:

Agencies may authorize temporary storage of HHG shipments, not to exceed 90 days. HHG may be placed in temporary storage at origin, in transit, at destination or any of the aforementioned combinations. While USDA allows authorization of an additional 90 days when compelling reasons warrant storage, the **maximum temporary storage** allowed is 180 days. Agencies will identify internal policies addressing transportation and storage of HHG (FTR §302-7.8).

USDA accepts “compelling reason” as an event beyond the employee’s control. Examples include, but not limited to, the following circumstances:

- (a) An intervening temporary duty or long-term training assignment.
- (b) Non-availability of suitable housing.
- (c) Completion of residence under construction.
- (d) Serious illness of employee or illness or death of a dependent.
- (e) Strikes, acts of God, terrorist attacks or other circumstances beyond the control of the employee.

Under no circumstances may an employee be granted an extension if he/she has moved into a permanent residence.

(4) Damage of Goods:

- (a) Claims for damages and losses on shipment of HHG must be filed with the carrier that transported the goods.
- (b) Escalations to loss or damage claims must be addressed to the agency-designated coordinator.
- (c) For “self moves,” employees will not be reimbursed for any loss or damages.

(5) HHG Shipment Methods:

Agencies may reimburse employees for transportation and storage of HHG and PBP&E using either the “commuted rate system” or the “actual expense” method. Employees may select their preference if their agency offers both methods.

(a) Commuted Rate System (CRS):

- 1 Under CRS, employees assume total responsibility for arranging and paying for services, such as, but not limited to,

packing/unpacking, crating/uncrating, pickup/delivery, weighing, line-haul, local handling and temporary storage of HHG and PBP&E with a commercial HHG carrier.

- 2 CRS does not apply to intrastate moves. Agencies cannot take advantage of any special rates offered to Government shipments and may not fully reimburse an employee's out-of-pocket expenses (FTR §302-7.14).
- 3 The distance from the authorized origin to the destination can be determined using the Household Goods Carriers Standard Mileage guide or the standard road atlas issued by the Household Goods Carrier's Bureau. Employees must explain in the travel voucher any substantial deviations from the mileage guides (FTR §302-7.102).
- 4 Employees must provide acceptable documentation for reimbursement. Acceptable documentation to the agency includes:
 - a A copy of the bill of lading (reproduced copies are acceptable), including any attached weight certificate copies if issued.
 - b Other evidence showing points of origin and destination, and the weight of HHG if no bill of lading was issued.
 - c If a commercial HHG carrier is not used, the employee is responsible for establishing the weight of the HHG and temporary storage by obtaining proper certified weight certificates. Certified weight certificates include the gross and tare weights. Reimbursement at commuted rates on the basis of constructive weight is not possible.
- 5 Calculations for transporting HHG and Temporary Storage:

Charges for:	Calculation
Transportation of HHG and temporary storage (within 18,000-pounds limitation)	Multiply the # Pounds (NTE 18,000) shipped divided by 100, by the applicable rate per 100 pounds for the distance transported, e.g., (total lbs./100) x applicable rate = charges.

Note: This includes all of the charges associated with transportation and storage of HHG. (FTR §302-7.100)

(b) Actual Expense Method:

Agencies assume the responsibility for arranging and paying for all aspects (e.g., packing/unpacking, pickup/delivery, weighing, line-haul, local handling, temporary storage, etc.) of transporting HHG and PBP&E with a commercial HHG carrier (FTR §302-7.13).

Employees are responsible for any cost of weight in excess of 18,000 pounds. Agencies will pay the total charges associated with the authorized transportation and storage of HHG.

However, the employees must reimburse their agency for any charges applicable to the excess weight restrictions. (FTR §302-7.200).

(c) Self-Move Method:

Employees assume total responsibility for arranging and paying for all services. When adequate scales are unavailable, a constructive weight based on seven pounds per cubic foot of properly loaded van space can be substituted (FTR §302-7.12).

While employees may choose to self-move, the reimbursement is limited to the actual expense method.

x) **Allowance for Extended Storage of HHG.**

- (1) While agencies may authorize extended storage for extenuating circumstances, it will not be authorized for the convenience of an employee. A career SES employee is not permitted to claim extended storage for a last move home. Agencies may authorize extended storage when:

- (a) An employee is authorized a temporary change of station (TCS).
- (b) An employee is assigned to isolated locations in CONUS where HHG and personal effects cannot be used due to absence of residence quarters at that location.

(c) An employee is assigned to an OCONUS location where:

- 1 Employee is unable to use his/her HHG and personal effects, or the agency limits the amount of HHG that will be transported.
- 2 It is more economical to store the HHG rather than transport to the new duty station.

(d) An “isolated station” occurs when the employee has no alternative but to live in a residence where HHG cannot be used. Examples of such instances are:

- 1 Type of quarters where the employee is required to live cannot accommodate HHG.
- 2 Residence quarters that could accommodate HHG are unavailable within a reasonable daily-commuting distance to the official duty station.

- (2) While employees are allowed to transport a portion of their HHG and store the remainder, the combined weight cannot exceed 18,000 pounds.
- (3) Agencies may authorize a change from temporary to extended storage if the cost is advantageous to the agency.
- (4) If authorized by the agencies, employees may change from storage at personal expense to extended storage at Government expense.
- (5) Storage Locations:

USDA limits the storage location of HHG and personal effects to:

- (a) Government-owned storage space.
- (b) Suitable commercial storage space obtained by the Government if:

- 1 Government-owned space is unavailable.
- 2 Commercial storage space is more economical or suitable because of location, transportation costs or for other pertinent reasons. Agencies must document the comparative analysis performed in making a determination of the authorized storage location.

- (6) Costs

USDA will reimburse employees the necessary costs associated with extended storage of HHG. These costs include, packing, crating, unpacking, uncrating, transportation to and from place of storage,

charges while in storage, and other necessary charges directly related to storage of HHG and approved by the employee's agency.

(7) Time Limitations

Agencies may authorize extended storage of HHG for the duration of an assignment. That period shall **not exceed** three years.

(a) CONUS Official Duty Station:

If authorized, HHG may remain at the isolated official duty station in temporary storage for up to 90 additional days beyond termination of active duty.

(b) OCONUS Official Duty Station:

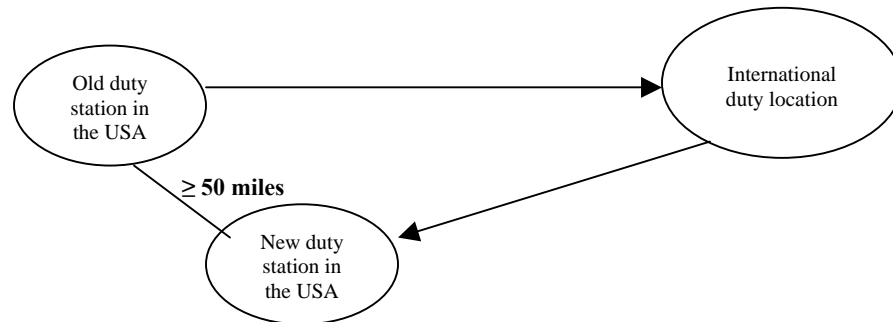
Agencies may authorize extended storage of HHG for the duration of the assignment, including 30 days before the tour begins and 60 days after the tour is completed. Extensions may be authorized for subsequent service or tours of duty at OCONUS locations. When a tour of duty is terminated, the employee's storage costs will be paid at the Government's expense until the end of the month. The following **example** demonstrates time limitations for extended storage of HHG for OCONUS tours of duty:

Before Tour begins	During the Tour	After the Tour is completed
30 days	Not to exceed 1,005 days	60 days

y) **Allowances for expenses incurred in connection with residence transactions**

- (1) Employees are eligible for an allowance for expenses incurred in connection with residence transactions if their agencies have authorized relocation expenses. Authorized expenses are for the:
 - (a) Sale of employee's residence at the old official duty station from which the employee commutes daily, and/or the purchase of a residence at the employee's new official duty station in the United States.
 - (b) Termination expenses for a lease which have not expired on the employee's residence or mobile home lot, considered as the employee's permanent residence at the old official station (FTR §302-11.1).

- (c) Purchase of a new residence in the United States after completion of an overseas tour of duty. The return move is to a different official station in the United States. The new duty station must be at least 50 miles from the previous official station in the United States (FTR §302-11.6).



- (2) Employees must occupy the residence at the time the Agency notifies the employee of the transfer. The only exception to this policy is when the transfer is from an overseas area to an official domestic station different to the residence the employee left when he/she was transferred out of the United States (FTR §302-11.5).
- (3) Employees do not have to sell a residence at the old official station to be eligible for an allowance for purchase of a residence at the new official station.
- (4) Lease Terminations

Employees may be reimbursed for settlement expenses of an unexpired lease, including but not limited to broker's fees for obtaining a sublease or charges for advertising if:

- (a) Terms of the lease or the applicable laws require for payment of settlement expenses.
- (b) Such expenses cannot be avoided by sublease or other arrangement.
- (c) Lease termination fee is not due to the employee failing to give appropriate lease-termination notice.
- (d) The broker's fees or advertising charges are not in excess of those customarily charged for comparable services in that locality (§302-11.7).
- (e) Employees that share a lease with someone else will be reimbursed on a pro rata basis (FTR §302-11.321).

(5) Sale of a Residence

Agencies may reimburse employees for the sale of a residence utilizing either the “Direct Sale” method or the “Relocation Services Program” method. Employees may select their preference if their agency offers both methods.

(a) Direct Sale Method

Employees market and sell their residence at the old official duty station within an agency-specified time frame. Agencies will inform employees of their policies regarding limitations and time frames. The employee will file for direct reimbursement of the allowable costs incurred.

(b) Relocation Services Program

Agencies will authorize employees to enroll in the Relocation Services Program, also known as the “Home Buy Out” program. Refer to **Section y)** of this policy for details.

(6) Title Requirements

(a) To be eligible for the home-sale allowance, the title to the property must be:

- 1 Solely in the employee’s name.
- 2 Jointly in the employee’s name and in the name of one or more of the employee’s immediate family members.
- 3 Solely in the name of one or more of the employee’s immediate family members (FTR §302-11.101).

(b) Title interest must have been acquired prior to notification of transfer.

(c) A determination will be made by agencies as to who holds the title to the property (legal title interest) based upon:

- 1 Whose name(s) appears on the employee’s title document (i.e. the deed).
- 2 Who holds equitable title interest in the property (FTR §302-11.102).

(d) Employees and/or members of their immediate family are considered to have title to their residence without regard to whether their names appear on the title document when the:

- 1 Title is held in trust.
- 2 Title is held by a financial institution.
- 3 Title includes an accommodation party or parties.
- 4 Title is held by the seller of the property.
- 5 Other equitable title situations (FTR §302-11.105).

(e) Employees will be reimbursed on a pro rata basis to the extent of their title interest plus their equitable title interest in the residence (FTR §302-11.103).

(f) For eligibility, title interest in the residence is illustrated below:

Type of Transfer	Title Interest
Between official stations in the United States.	Prior to the date notified of the transfer.
Returning after completion of a foreign tour of duty to a different official station in the United States, which is at least 50 miles from the official station that transferred the employee to the foreign official station.	Prior to the date notified that employee would be transferred to a different location in the United States.

(7) Reimbursable Expenses

Agencies will reimburse expenses with respect to the sale or purchase of a residence not to exceed amounts customarily paid in the locality of the residence, such as:

- (a) Brokerage fees or Real Estate Agents' commissions.
- (b) Appraisal fee (for establishing a suggested sales price).
- (c) Advertising fee.
- (d) Legal and related fees for:

- 1 Cost of searching title.
- 2 Preparing abstracts and legal fees for a title opinion.
- 3 Title insurance policy.
- 4 Cost of preparing conveyances and other instruments and contracts.

- 5 Related notary fees, cost of making surveys, preparing drawings or plats.
- 6 Recording fees and recording taxes and other charges incident to recording.

- (e) Lender's appraisal fee.
- (f) Loan Origination fee (up to 1 percent of the loan amount).
- (g) FHA and VA loan application fee.
- (h) Credit reports.
- (i) Sales tax, Transfer tax and Mortgage tax.
- (j) State Revenue stamps.
- (k) Mortgage Prepayment Penalty (Sale only). **Reimbursement may not exceed three months interest on the loan balance.**
- (l) Lender's Title Insurance Policy.
- (m) Owner's Title Insurance Policy **only if** it is a prerequisite to financing and/or required by the lender or State.
- (n) Expenses in connection with construction of a residence that are comparable to expenses that are reimbursable in connection with the purchase of an existing residence.
- (o) Escrow Agent's fee.
- (p) "Other" miscellaneous expenses in connection with the sale and/or purchase of a residence provided it is a cost that normally is paid by the seller or the purchaser in the locality of the residence (§302-11.200).

(8) Non-Reimbursable Expenses:

Under no circumstance will agencies reimburse employees for expenses classified or take the appearance of:

- (a) Fees that have been inflated or are higher than normally imposed for similar services in the locality.
- (b) Broker fees or commissions paid in connection with the purchase of a home at the new official station.
- (c) Owner's title insurance policy, "record title" insurance policy, mortgage insurance or insurance against loss or damage of property, and optional insurance paid for by the employee in connection with the purchase of a residence for the employee's protection.
- (d) Interest on loans, points and mortgage discounts.
- (e) Property taxes.
- (f) Operating or maintenance costs.
- (g) Any fee, cost, charge or expense determined to be part of a finance charge (i.e., VA funding fee, FHA insurance).
- (h) Losses.

(9) Reimbursement Limitations:

Agencies will reimburse employees for “direct sales” not to exceed:

- (a) Ten percent of the actual sales price for the employee’s residence at the old duty station.
- (b) Five percent of the actual purchase price of the employee’s residence at the new official station.

(10) Documentation required for reimbursement:

All expenses submitted for reimbursement must include support documentation. Employees must submit the following documentation for reimbursement of expenses incurred with a sale or purchase of a residence:

- (a) Copy of the sales agreement when selling a residence.
- (b) Copy of the purchase agreement when purchasing a residence.
- (c) Property-settlement documents.
- (d) Loan-closing statements.
- (e) Invoices and receipts for other bills paid.

z) **Use of Relocation Services Company (Home Sale Program).**

As previously stated in **Section 5 Policy and General Rules**, use of relocation services is a discretionary allowance. **Agencies may authorize the use of a Relocation Services Company (RSC) in lieu of “allowances for expenses incurred in connection with residence transactions.”** If an option is provided, employees must elect to use the program at the time they sign the service agreement. In accordance with the Federal Supply Schedule, employees must list their residences with a real estate agent prior to entering the program. For example, employees may be authorized to use a RSC to sell their residence in lieu of allowances for expenses incurred in connection with “direct sale” residence transactions. Agencies will determine and disseminate policy on when the use of a RSC will be offered and what services can be obtained through RSCs (FTR §302-12.4).

Participation in the Homesale Program does not obligate the employee to accept the “guaranteed offer” from the RSC (FTR §302-12.8). However, the employees who do not select the guaranteed offer, revert to direct sale and will have two years from the actual reporting date to the new official duty station to incur expenses for the sale of their residence.

(1) Relocation Services

Under the Relocation Services Program employees may be eligible for the following services:

- (a) **Guaranteed Home Sale (guaranteed buy-out or appraised value)** - RSC will make an offer to purchase an employee's home at current market value based on:

- 1 An average of two lowest appraisals.
- 2 At a higher "amended value" offer if a sale is obtained prior to "buy out."
- 3 Amended from Zero.

Employees will receive their equity when the sale contract is completed between the RSC and the employee.

- (b) **Amended Value Home Sale** – Immediately after enrollment in the relocation services program, employees must begin to market their residence independently in an attempt to find a qualified buyer and obtain a higher net offer. If a higher bona fide offer from a qualified buyer is obtained after the RSC has presented the guaranteed offer but prior to employee's acceptance, the RSC will amend its offer to reflect the higher amount. **Employees must adhere to the following guidelines for the amended value process:**

- 1 An exclusion clause must be included in the listing agreement the employee signs with the real estate broker. This will exempt the employee from any obligation to the broker, if the employee sells the residence to the RSC.
- 2 Employees must not accept a down payment or earnest money deposit from a potential buyer.
- 3 Employees must not sign an offer presented by a potential buyer.
- 4 Employees are obligated to notify the RSC immediately when a potential offer is presented.
- 5 If the higher offer is acceptable to the RSC, employees will sign a binding sales agreement with the RSC and set a date to vacate their property. When the employee vacates their property, the RSC assumes responsibility for the employee's property.

Employees will be eligible to receive 95 percent of their equity when the sales contract is completed if the residence is not vacant at the time. If the residence is vacant, the employee will receive 100 percent of his/her equity.

- (c) **Marketing Assistance Program** - Marketing assistance is designed to provide employees with strategies that will enable them to sell their residences at a higher price than what is offered by the RSC. Employee's property must be marketed/listed with a network broker prior to acceptance of the guaranteed "buy-out" offer. Agencies will determine the eligibility guidelines for employee property listings.
- (d) **Property Management Services** - When authorized, the RSC will manage employee's residences as rental property. The FTR grants limited authority for this under 41 CFR 302.1 subparts C and D and 302-6 (g). Details of property management services can be obtained through the employee's designated agency-relocation coordinators.
- (e) **Destination Services (Home Finding Services)** - Employees are provided valuable information on the housing and rental markets at the new official duty location. Any employee, who is registered for this service and uses a recommended broker, may be eligible for a 95-percent equity advance at no cost to the employee. The RSC will provide the equity advance.
- (f) **Temporary Housing** – RSC will assist employees in locating temporary quarters at the new duty location.
- (g) **Mortgage Services** – RSC provides mortgage services at no cost to the employees.
- (h) **Spouse employment counseling** – RSC provides spouse-employment counseling as a value-added service during relocation moves. **However, the employee will be responsible for the cost of the service and will be billed directly by the RSC.**

aa) **Home Marketing Incentive Program (HMIP)**

The Home Marketing Incentive Program (HMIP) is classified as an optional benefit, not an entitlement. Participation in the HMIP is at the discretion of USDA agencies. Therefore, not all agencies will offer a HMIP. **The goal of HMIP is to reduce the Government's relocation costs by encouraging transferred employees to sell their home as an "amended value sale" through the RSC.** A home sold under "amended value" significantly reduces the fees/expenses agencies pay to the RSCs. Agencies pay a significantly higher fee for homes sold under the "appraised value" or the "guaranteed buy-out sale."

(1) Requirements:

The policy for participation in the HMIP requires:

- (a) Employee's residence must be sold through the RSC.
- (b) Employees must independently and aggressively market their residences.
- (c) Employees must find a bona fide buyer for their residence as a result of the independent-marketing efforts.
- (d) Employees must meet any additional conditions established by their agencies, including, but not limited to, mandatory marketing periods, list-price guidelines, closing requirements and residence-value caps.

(2) Limitations:

In accordance with **Section 5) Policy and General Rules** of this policy, **HMIP offers eligible employees an award of 2 percent of the selling price of an employee's home, but not to exceed \$5,000.** The payment of HMIP must be executed through the agency Human Resources Division (HRD) as an award payment to employees.

(3) Tax Consequences

HMIP is considered income and agencies will withhold income taxes and employment taxes. Employees will not receive a withholding tax allowance (WTA) or a relocation income tax (RIT) allowance to offset the tax consequences of participation in the HMIP.

bb) **Allowance for Property Management Services (PM).**

- (1) Property Management Services (PM) is a discretionary allowance, not an entitlement. PM participation is at the discretion of USDA agencies. Private companies provide PM for a fee to help employees manage their residences at the old official station as a rental property. These services include, but are not limited to:
 - (a) Obtaining a tenant.
 - (b) Negotiating a lease.
 - (c) Inspecting the employee's property regularly.
 - (d) Managing repairs and maintenance.
 - (e) Enforcing lease terms.
 - (f) Collecting the rent.
 - (g) Paying the mortgage and other carrying expenses from rental proceeds and/or funds of the employee.
 - (h) Accounting for the transactions and providing periodic reports to the employee (FTR §302-15.1).

- (2) PM only will be authorized for the employee's residence at the last official station in the United States from where the employee was transferred (FTR §302-15.7).
- (3) Participation in the PM is voluntary. Employees are not obligated to use PM. Employees have the option to sell their residence or use agency-suggested PM (FTR §301-15.8).
- (4) Time Limitations

- (a) Transfers within the United States.

Agencies may authorize PM for up to two years, with an additional two-year extension when compelling reasons warrant. Employees must submit a request for extension to their agencies no later than 30 calendar days after the expiration of the initial authorization (FTR §302-15.10).

- (b) Transfer to a Foreign Area post of duty.

Agencies may authorize PM from the time an employee transfers to a foreign area post of duty until the employee:

- 1 Transfers back to an official station in the United States.
 - 2 Completes a service agreement at the employee's post of duty.
 - 3 Separates from the Government service (FTR §302-15.10).

- (5) Change of election from PM to Selling a Residence

Employees may change their election from receiving PM allowance to selling their residence. However, **agencies have the right to state in their policies whether a change in election is allowed after the initial selection of PM.** If agencies' policies allow for the change of election from PM to selling a residence, then agencies will offset the payments already made for PM against the maximum allowed through the home-sale allowances.

cc) **Relocation Income Tax (RIT) Allowance**

- (1) Statute and regulation require agencies to pay various relocation benefits and allowances to employees who are transferred in the interest of the Government from one permanent duty station to another. These payments, for the most part, are considered taxable income to the employee. This additional money is paid to compensate the employee effectively for the taxes he/she incurs consequent to the receipt of these benefits and allowances.

The RIT allowance regulation was designed to work as follows:

- (a) In the year (Year 1) in which the agency pays the employee relocation benefits and allowances, it also pays a withholding tax allowance (WTA). The WTA is intended to cover the increase in the employee's Federal income tax withholding liability that results from receipt of the benefits and allowances. It is calculated at a flat rate, regardless of the employee's tax bracket. Other withholding tax obligations, such as social security taxes, State and/or local income taxes, are excluded from the calculation of the WTA payment.
- (b) In the following year (Year 2), the agency calculates a relocation income tax (RIT) allowance. The RIT allowance makes further adjustments in payment to reimburse the employee for any added tax liability that was not reimbursed by payment of the WTA, or to cause the employee to repay any excessive amount of WTA, based on the employee's actual tax situation.

The employee will receive a W-2 showing payment of the WTA as well as the relocation expense reimbursement paid to the employee. A second travel voucher will be prepared for payment of the **net RIT** allowance (gross RIT minus WTA). Relocation claims and reimbursements may be submitted and processed in more than one year. Therefore, it is important to remember that each tax year is treated separately for payment of WTAs and RITs. The following example demonstrates the timing for processing WTAs and RITs.

	FY02		FY02		FY03		FY04
Year 1	Voucher-1 of HHT - Oct	Payment Dec – WTA (1)					
Year 2			RIT (1) for WTA (1)				
Year 1			Voucher-2 for TQSE	Payment WTA (2)			
Year 2					RIT (2) for WTA (2)		
Year 1					Voucher-3 for Direct Sale of House	Payment WTA (3)	
Year 2							RIT (3) for WTA (3)

Note: Year 1 is when an employee receives the reimbursement. Year 2 is when RIT allowance is calculated.

- (c) If the RIT is greater than the WTA, the employee will be paid the additional amount. Conversely, if the WTA is greater than the RIT, the difference is a debt due to the Government and the employee is liable for the payment. RIT allowance is taxable income and generally subject to withholding.
- (2) An advance of funds for any of the covered moving expenses is not considered to be a reimbursement of a payment until a travel-voucher settlement is completed.
- (3) Types of Moving Expenses Covered:

Internal Revenue Service (IRS) limits the types of moving expenses that can be covered by the RIT allowance. Moving expenses that can be covered by the RIT allowance actually must be paid or incurred and must not be allowed as a moving expense deduction by IRS. For example, moving expenses covered by the RIT allowance are:

- (a) En route travel. Allowed travel and transportation expenses from the old duty station to the new duty station. Lodging and mileage reimbursement is recorded on the W-2 but not taxed. Meals and incidental expenses (M&IE) are taxed.
- (b) Household goods shipment (using HHG carriers). Transportation (including temporary storage) expenses for movement of household goods from the old duty station to the new duty station. Government Bills of Lading (GBL) are not taxed nor reported on the W-2.

- (c) Transportation of mobile homes and houseboats used as primary residence.
- (d) Househunting trip. Allowed travel and transportation expenses.
- (e) Temporary quarters and subsistence. Allowed expenses during the occupancy of temporary quarters.
- (f) Real estate expenses. Allowed real estate expenses.
- (g) Miscellaneous expense allowance.
- (h) Payments made to Relocation Services Company. Payments made to relocation services companies are not taxed or recorded on the W-2. (§302-17.3).

Note: Payments made to third-party Contractors (HHG carriers, Relocation Service Company, Move Management Services) are not taxable.

(4) Types of Expenses Not Covered:

- (a) Extended storage.
- (b) Shipment of privately owned vehicles (POVs).
- (c) Any tax liability resulting from reimbursement amounts in excess of the actual expense paid or incurred. For example, movement of HHG based on the commuted rate schedule may be more than the actual moving expense. The tax liability resulting from the excess payment will not be covered.
- (d) Any tax liability resulting from an employee's decision not to deduct moving expenses for which a tax deduction is allowed under the Internal Revenue Code (IRC) or appropriate State and local tax codes.
- (e) Any tax liability resulting from the payment of recruitment, retention, relocation bonuses or any other relocation payments that are not reimbursements for travel, transportation and other expenses customarily incurred in relocation (§302-17.4).

(5) National Finance Center Responsibilities:

- (a) The National Finance Center (NFC) has issued procedural regulations to implement the RIT allowance.
- (b) NFC will calculate the amount of the gross-up for the WTA in Year 1 in accordance with the regulation. It will credit the calculated amount to the employee at the time of reimbursement.
- (c) The WTA will be reflected on the employee's form W-2 for Year 1.
- (d) In Year 2, the employee may calculate the RIT allowance or NFC based on the information provided by the employee on the voucher.

(6) Employee's Responsibilities:

- (a) Employees are required to submit a claim for the RIT allowance and file the tax information for Year 1 in Year 2, regardless of whether any additional reimbursement for the RIT allowance is owed to the employee.
- (b) Changes that may affect the RIT allowance calculations, such as, amended tax returns, tax audits etc., must be provided to the employee's Agency Relocation Coordinator (ARC).
- (c) If the WTA is greater than the RIT, the difference is a debt due to the Government. Employees are obligated to repay this amount to their agencies.

(7) Filing Instructions – Claim for RIT Allowance:

- (a) Employees must prepare the AD-1000, Claim for Relocation Income Tax Allowance and the AD-616-R, Travel Voucher (Relocation). Sample forms are provided in Appendix C of this document. Do not include any other type of claim on the RIT voucher. **Separate RIT claims must be submitted for each tax year.**
- (b) Submit the completed forms to the ARC for review and signature with the following documentation:
 - 1 Copy of form(s) W-2.
 - 2 Copy of schedule(s) SE 1040 (for self employment if applicable), to substantiate total earned income amount.
 - 3 Copies of form(s) W-2 and schedule(s) SE applicable to spouse's income if used to determine the applicable tax rate.
 - 4 Copy of the local income tax rate table for each locality specified, if local income tax liability was incurred during the tax year.

- END -

APPENDIX A

FTR §302-3.101 Tables (A) thorough (I)

Table A
Transfer Between Official Stations in the Continental United States (CONUS)

Agencies must pay or reimburse	Agencies have discretionary authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s) (§302-4).	1. House hunting per diem & transportation, employee & spouse only (§302-5).
2. Miscellaneous moving expense (§302-16).	2. Temporary quarters subsistence expense (TQSE) (§302-6)
3. Sell or buy residence transactions or lease termination expenses (§302-11)	3. Shipment of privately owned vehicle (POV) (§302-9, subpart B)
4. Transportation & temporary storage of household goods (§302-7)	4. Property management services (§302-15).
5. Extended storage of household goods (§302-8) \1\	5. Home marketing incentives (§302-14).
6. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (§302-10).	6. Use of a relocation service companies (§302-12)
7. Relocation income tax allowance (RITA) (§302-17).	

Note:

\1\ Column 1, Item 5: Only when assigned to a designated isolated official station in CONUS.

Table B
Transfer From CONUS to an Official Station Outside the Continental United States (OCONUS)

Agencies must pay or reimburse	Agencies have discretionary authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s) (§302-4).	1. Temporary quarters subsistence expense (TQSE) is not authorized in a foreign area, however, you may be entitled to the following under the Department of State Standardized Regulations (DSSR) (Government Civilians-Foreign Areas): (a) A Foreign Transfer Allowance (FTA) for quarters occupied temporarily before departure from the 50 states or the District of Columbia for a official station in a foreign area incident to a permanent change of station and travel to first official station overseas. (b) Temporary quarters subsistence allowance (TQSA).
2. Miscellaneous expense allowance (§302-16).	2. Property management services (§302-15).
3. Transportation & temporary storage of household goods (§302-7)	3. Shipment of privately owned vehicle (POV) (§302-9, subpart B)
4 Extended storage of household goods (§302-8)	4. Home marketing incentives when transfer is to Alaska or Hawaii (§302-14).
5 Relocation income tax allowance (RITA) (§302-17) \1\	5. Use of a relocation service companies when transfer is to Alaska or Hawaii (§302-12)

Note:

\1\ Column 1, item 5: Allowed when old and new official stations are located in the United States. Also allowed when instead of being returned to the former non-foreign area official station, an employee is transferred to a different non-foreign area official station than from the official station from which transferred when assigned to the foreign official station.

Table C
Transfer From OCONUS Official Station to an Official Station in CONUS

Agencies must pay or reimburse	Agencies have discretionary authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s) (§302-4).	1. Shipment of privately owned vehicle (POV) (§302-9, subpart B)
2. Temporary quarters subsistence expense (TQSE) (§302-6) \1\	
3. Miscellaneous expense allowance (§302-16).	
4. Sell and buy residence transaction expenses or lease termination expenses (§302-11) \2\	
5. Transportation & temporary storage of household goods (§302-7)	
6. Extended storage of household goods only when assigned to a designated isolated official station in CONUS (§302-8)	
7. Relocation income tax allowance (RITA) (§302-17).	

Note:

\1\ Column 1, item 2: A TQSA under the DSSR may be authorized preceding final departure subsequent to the necessary vacating of residence quarters.

\2\ Column 1, item 4: Allowed when old and new official stations are located in the United States. Also allowed when instead of being returned to the former non-foreign area official station, an employee is transferred in the interest of the Government to a different non-foreign area official station than from the official station from which transferred when assigned to the foreign official station.

Table D
Transfer Between OCONUS Official Stations

Agencies must pay or reimburse	Agencies have discretionary authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s) (§302-4).	1. Shipment of privately owned vehicle (POV) (§302-9, subpart B)
2. Temporary quarters subsistence expense (TQSE) (§302-6) \1\	2. Property management services (§302-15)
3. Transportation & temporary storage of household goods (§302-7)	
4. Miscellaneous expense allowance (§302-16).	
5. Extended storage of household goods (§302-8)	
6. Relocation income tax allowance (RITA) (§302-17).	

Note:

\1\ Column 1, item 2: TQSA may be authorized under the DSSR

Table E
Tour Renewal Agreement Travel

Agencies must pay or reimburse	Agencies have discretionary authority to pay or reimburse
1. Transportation for employee & immediate family member(s) (§302-4).	
2. Per diem for employee only (§302-4)	

Table F
Return From OCONUS Official Station to Place of Actual Residence for Separation

Agencies must pay or reimburse	Agencies have discretionary authority to pay or reimburse
1. Transportation for employee & immediate family member(s) (§302-4).	1. Shipment of privately owned vehicle (POV) (§302-9, subpart B)
2. Per diem for employee only (§302-4)	
3. Transportation & temporary storage of household goods (§302-7)	

Table G
Last Move Home for SES Career Appointees Upon Separation

Agencies must pay or reimburse	Agencies have discretionary authority to pay or reimburse
1) Transportation for employee & immediate family member(s) (§302-4).	1. Shipment of privately owned vehicle (POV) (§302-9, subpart B)
2) Per diem for employee only (§302-4)	
3) Transportation & temporary storage of household goods (§302-7)	
4) Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (§302-10).	

Table H
Temporary Change of Station (TCS)

Agencies must pay or reimburse	Agencies have discretionary authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s) (§302-4).	1. House hunting trip expenses (§302-5)
2. Miscellaneous expense allowance (§302-16).	2. Temporary quarters subsistence expense (TQSE) (§302-6)
3. Transportation & temporary storage of household goods (§302-7)	
4. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (§302-10).	
5. Transportation of a privately owned vehicle (POV) (§302-9, subpart B)	
6. Relocation income tax allowance (RITA) (§302-17)	
7. Property management services (§302-15)	

Table I
Assignment Under the Government Employees Training Act (5 U.S.C. 4109)

1. Transportation of employee & immediate family member(s) (§302-4)
2. Per diem for employee (§302-4).
3. Movement of household goods & temporary storage (§302-7).

Note to Table I: The allowances listed in Table I may be authorized in lieu of per diem or actual expense allowances. This is not considered a permanent change of station.

APPENDIX B

Sample Forms AD-202, AD202R and AD 202E

AD 202: Travel Authorization/Advance
AD202R: Attachment for Relocation Travel
AD202RE: Attachment for Election of Separate Relocation Allowances

Upon completion and approval, submit original to:
USDA -- National Finance Center, P.O. Box 60,000, New Orleans, LA 70160
 This form was electronically produced by National Production Services Staff

FORM AD-202 (USDA) (Rev. 11/96)
 Exception to SF 1036 approved by GSA 11/20/96

Clear Form

Submit advance applications with original signatures only. Facsimile signatures cannot be accepted.

An advance should be limited to an amount within the prescribed maximum necessary to effectively accomplish the purposes of the Government. An explanation should be provided in Block 42,

Remarks, for any advance authorized in excess of the prescribed maximum.

Privacy Act Notice

The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). The information requested on this form is required under the provisions of 5 U.S.C. Chapter 57 (as amended), Executive Orders 11609 of July 22, 1971, and 11012 of March 27, 1962, for the purpose of facilitating authorization action and the request for advance of funds for travel and other expenses to be incurred under administrative authorization. The information

contained in this form will be used by the Federal agency officers and employees who have a need for such information in the performance of their duties. Information will be transferred to appropriate Federal, State, local, or foreign agencies when relevant to civil, criminal or regulatory investigations, or prosecutions. Failure to provide the information required will result in delay or suspension of the processing of this form.

B-4

TRAVEL AUTHORIZATION/ADVANCE
ATTACHMENT FOR ELECTION OF SEPARATE RELOCATION ALLOWANCES

If the employee and spouse are employed with the Federal government and the employee's spouse is authorized separate relocation allowances, check Block 12 on Form AD-202R and complete this Form AD-202RE in lieu of Blocks 14 and 15 of the AD- 202R. Attach the AD-202RE and the AD-202R to the AD-202.

SECTION A - EMPLOYEE					
1. TRAVEL AUTHORIZATION NO.	2. SOCIAL SECURITY NO.	3. NAME (Last) (First) (Middle Initial)			
4. MEMBERS OF IMMEDIATE FAMILY WHO WILL BE MOVED UNDER THE EMPLOYEE'S AUTHORIZATION					
NAME	BIRTHDATE	MARITAL STATUS	NAME	BIRTHDATE	MARITAL STATUS
SECTION B - SPOUSE					
5. TRAVEL AUTHORIZATION NO.	6. SOCIAL SECURITY NO.	7. NAME (Last) (First) (Middle Initial)			
8. MEMBERS OF IMMEDIATE FAMILY WHO WILL BE MOVED UNDER THE SPOUSE'S AUTHORIZATION					
NAME	BIRTHDATE	MARITAL STATUS	NAME	BIRTHDATE	MARITAL STATUS
SECTION C - ELECTION					
I elect payment of separate relocation allowances in accordance with FTR 302-1.8.					
9. SIGNATURE (Employee)				10. DATE	
11. SIGNATURE (Spouse)				12. DATE	
<p>PRIVACY ACT NOTICE. The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). The information required on this form is required under the provisions of 5 USC, Chapter 57 (as amended) and Executive Orders 11609 of July 22, 1971, and 11012 of March 27, 1962, for the purpose of recording travel expenses incurred by the employee and to claim other entitlements and allowances as prescribed in the Federal Travel Regulations (41 CFR 301-304). The information contained in this form will be used by Federal Agency officers and employees who have a need for such information in the performance of their duties. Information will be transferred to appropriate Federal, State, local or foreign agencies, when relevant to civil, criminal, or regulatory investigations or prosecutions or pursuant to a requirement by GSA or such other agency in connection with the firing, or security clearance, or such other investigations of the performance of official duty in Government service. Failure to provide the information required will result in delay or suspension of the employee's claim for reimbursement.</p>					

This form was electronically produced by National Production Services Staff

FORM AD - 202RE (USDA) 11/96

Clear Form

APPENDIX C

Sample Forms AD-1000 and AD-616R

AD-1000: Claim for Relocation Income Tax Allowance for the Year_____
AD-616R: Travel Voucher (Relocation)

CLAIM FOR RELOCATION INCOME TAX ALLOWANCE FOR THE YEAR _____
ATTACHMENT TO FORM AD-616R, TRAVEL VOUCHER (RELOCATION)

NAME _____	SOCIAL SECURITY NUMBER _____	AGENCY CODE _____	REPORTING DATE Year _____ Month _____ Day _____
1 GROSS COMPENSATION	FORM W-2	SCHEDULE SE	TOTAL
Gross compensation as shown on attached Form(s) W-2 (including Form W-2 for relocation) and/or net earnings (or loss) from self-employment income shown on attached Schedule SE (line 1 plus line 2).	Employee ▶		
	Spouse ▶		
<input type="checkbox"/> ◀ Check box if total earned income is \$20,000 or less			TOTAL EARNED INCOME ▶
2 FILING STATUS Check appropriate box below.			
<input type="checkbox"/> ◀ 1 = Single <input type="checkbox"/> ◀ 2 = married filing joint return <input type="checkbox"/> ◀ 3 = Head of Household <input type="checkbox"/> ◀ 4 = married filing separate return <input type="checkbox"/> ◀ 5 = Qualifying widow(er) with dependent child			
3 STATE TAX LIABILITY	STATE NAME	MARGINAL TAX RATE (use decimal)	TAX BASIS 1=Income 2=Federal Tax
Enter the state(s) where you had incurred a state tax liability on relocation reimbursements. Complete the Marginal Tax Rate and Tax Basis blocks ONLY if total earned income show above is \$20,000 or less. You must enter the state marginal tax rate for each state where you have a liability. You must indicate if this rate is expressed as a percent of income or Federal Tax.			
<input type="checkbox"/> ◀ Check box if your filing status is "Married filing separate return" and you reside in a community property state. (If this box is checked you must have entered total earned income for both you and your spouse in earned income blocks.)			
4 LOCAL TAX LIABILITY	LOCALITY NAME	TYPE 1 = City 2 = County	MARGINAL TAX RATE (Use decimal) TAX BASIS 1 = % Income 2 = State Tax 3 = Federal Tax
Enter the locality where you have incurred a local income tax liability. Indicate if the locality is a city or a county and what the local income tax rate is and the basis of the tax. Attach a copy of the local income tax rate table for each separate locality.			
TOTAL ▶			
5 TAXABLE RELOCATION PAYMENTS			
Enter the amount of taxable moving expense reimbursements made for the year. This amount is shown on your Form W-2 as moving allowances subject to withholding. ▶			
6 CERTIFICATIONS			
I certify that the above information, which is to be used in calculating the RIT Allowance to which I am entitled, has been (or will be) shown on income tax returns filed (or to be filed) by me (or by my spouse and me) with the applicable Federal, State, and local tax authorities for the tax year for which I am filing. The above information is true and correct to the best of my knowledge and I (we) agree to notify the appropriate agency official of any changes to the above (i.e., from amended tax returns, tax audits, etc.) so that appropriate adjustment to the RIT Allowance can be made. The required supporting documents are attached. Additional documentation will be furnished if requested.			
EMPLOYEE'S SIGNATURE _____			DATE _____
SPOUSE'S SIGNATURE _____			DATE _____
I have reviewed this claim and its attachments for truth and accuracy. I authorize the RIT Allowance payment on the attached Form AD-616R in accordance with the data provided and attached to this claim.			
AUTHORIZING OFFICIAL'S SIGNATURE _____			DATE _____

PRIVACY ACT NOTICE: The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). The information requested on this form is required under the provisions of 5 U.S.C. Chapter 57 (as amended) and Executive Orders 11609 of July 22, 1971, and 11012 of March 27, 1962, and is used to verify employee claims for reimbursements of Relocation Income Tax Allowance (RIT). The information contained in this form will be used by Federal Agency officers and employees who have a need for such information in the performance of their duties. Information will be transferred to appropriate Federal, State, local or foreign agencies, when relevant to civil, criminal, or regulatory investigations or prosecutions or pursuant to a requirement by GSA or such other agency in connection with the hiring or firing, or security clearance, or such other investigation of the performance of official duty in Government service. Failure to provide the information required will result in delay or suspension of the employee's claim for reimbursement.

Clear Form

FORM AD-1000 (REV. 10/00)

TRAVEL VOUCHER (Relocation)

[illegible]

SOCIAL SECURITY NO.	TRAVELER'S NAME											
SECTION G – SCHEDULE OF EXPENSES AND AMOUNTS CLAIMED												
ITINERARY FROM												TOTALS Transfer these totals to Section D on Voucher Front. If additional days are required, use continuation sheet
DATE (Month/Day)												
CITY												
STATE												
TIME												
TO												
DATE (Month/Day)												
CITY												
COUNTY												
STATE												
TIME												
PER DIEM												TOTAL NO. DAYS
NO. OF DAYS												
LODGING & INCIDENTAL EXPENSES (Receipt Required for Lodging)												TOTAL LODGING & IE
												\$
MEALS												TOTAL MEALS
												\$
MILEAGE												TOTAL MILES
MILES												
RATE PER MILE		\$		\$		\$		\$		\$		
MILEAGE AMOUNT												TOTAL MILEAGE
												\$
PARKING, TOLLS, ETC.												TOTAL PARKING
												\$
PLANE, BUS, TRAIN (Paid By Traveler)												TOTAL PLANE, BUS, TRAIN
												\$
UNACCOMPANIED BAGGAGE												TOTAL UNACCOMPANIED BAGGAGE
												\$
LOCAL TRANSPORTATION												TOTAL LOCAL TRANSPORTATION
NO. TRIPS												
DAILY EXPENSE												\$
MISCELLANEOUS EXPENSES/ ALLOWANCE												TOTAL MISCELLANEOUS
												\$
CAR RENTAL (Paid by Traveler) Receipt and Car Rental Agreement Required												TOTAL CAR RENTAL
RENTAL EXPENSE												
GASOLINE EXPENSE												\$
SHIPMENT OF HOUSEHOLD GOODS PAID BY TRAVELER (Weight Certificate or Bill of Lading Required)												
TOTAL WEIGHT OF GOODS SHIPPED		COMMUTED RATE		TOTAL		ADDITIONAL ALLOWANCES		TOTAL SHIPMENT AMOUNT				
	X		=				=	\$				
STORAGE OF HOUSEHOLD GOODS												
TEMPORARY STORAGE	NUMBER OF DAYS CLAIMED	TOTAL WEIGHT OF GOODS	ACTUAL CHARGES	COMMUTED RATE CHARGES	CLAIM LESSER AMOUNT AND DISTRIBUTE TO APPLICABLE PERIOD OF STORAGE	1ST 30 DAYS AMOUNT						
			\$	\$		\$						
							OVER 30 DAYS AMOUNT					
							\$					
REMARKS												
<p><small>PRIVACY ACT NOTICE. The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). The information requested on this form is required under the provisions of 5 USC, Chapter 57 (as amended) and Executive Orders 11609 of July 22, 1971, and 11012 of March 27, 1962, for the purpose of recording travel expenses incurred by the employee and to claim other entitlements and allowances as prescribed in the Federal Travel Regulations (41 CFR 301-304). The information contained in this form will be used by Federal Agency officers and employees who have a need for such information in the performance of their duties. Information will be transferred to appropriate Federal, State, local or foreign agencies, when relevant to civil, criminal, or regulatory investigations or prosecutions or pursuant to a requirement by GSA or such other agency in connection with the hiring or firing, or security clearance, or such other investigations of the performance of official duty in Government service. Failure to provide the information required will result in delay or suspension of the employee's claim for reimbursement.</small></p>												